

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

COMPLIANCE REPORT

OF

UNION TOWNSHIP

PARKE COUNTY, INDIANA

January 1, 2014 to December 31, 2017



**FILED**  
12/21/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Brent Jeffries	11-01-13 to 12-31-18
Chairman of the Township Board	James Searcy Travis Collings	01-01-14 to 12-31-14 01-01-15 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF UNION TOWNSHIP, PARKE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Union Township (Township), Parke County, for the period of January 1, 2014 to December 31, 2017, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Result and Comment contained herein describes the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Schedule of Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, is presented as other information. It has not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on it.

Any Official Response to the Result and Comment, incorporated within this report, was not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

November 15, 2018

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#### OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Reports information can be found on the Indiana Gateway for Government Units (Gateway) website: <https://gateway.ifionline.org/>. The schedule presented herein is presented as other information and is derived from the Township's Annual Financial Reports information and has not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, balances may differ.

UNION TOWNSHIP, PARKE COUNTY  
 SCHEDULE OF CASH AND INVESTMENT  
 BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

<u>Fund</u>	<u>Cash and Investments 12-31-17</u>
Township	\$ 149,719
Township Assistance	24,755
Fire Fighting	25,898
Rainy Day	5,295
Cumulitive Fire	<u>27,895</u>
 Total	 <u>\$ 233,561</u>

UNION TOWNSHIP, PARKE COUNTY  
RESULT AND COMMENT

***FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS***

A similar comment appeared in prior Report B43966.

Township Board members were paid without the Township withholding Social Security or Medicare taxes. Internal Revenue Forms W-2, Wage and Tax Statements were not presented for evaluation to show compensation paid to Township Board members was reported to the Internal Revenue Service.

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

UNION TOWNSHIP, PARKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 15, 2018, with Brent Jeffries, Trustee.