

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

WASHINGTON TOWNSHIP

HAMILTON COUNTY, INDIANA

January 1, 2014 to December 31, 2017



FILED
01/10/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	David Gill	01-01-11 to 12-31-14
	Danielle Carey Tolan	01-01-15 to 12-31-18
Chairman of the Township Board	Jim Carey	01-01-14 to 12-31-14
	Carl Steele	01-01-15 to 12-31-15
	David Gill	01-01-16 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF WASHINGTON TOWNSHIP, HAMILTON COUNTY, INDIANA

This report is supplemental to our audit report of Washington Township (Township), for the period from January 1, 2014 to December 31, 2017. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Township. It should be read in conjunction with our Financial Statements Audit Report of the Township, which provides our opinion on the Township's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describes the identified reportable instance 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.

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

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

November 26, 2018

WASHINGTON TOWNSHIP, HAMILTON COUNTY
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCES

The Township's Payroll Deduction funds were overdrawn \$2,893 in 2014, \$119 in 2016, and \$416 in 2017.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)



WESTFIELD
WASHINGTON
TOWNSHIP

December 5, 2018

State Board of Accounts
302 W Washington Street
Room E 418
Indianapolis, IN 46204-2765

Re: Washington Township, Hamilton County Audit Official Response

To whom it may concern,

We have reviewed the audit results and comments from 01-01-14 thru 12-31-17. We are addressing the overdrawn cash balances from our township payroll deduction fund as a result of the state and local tax with holdings.

Sincerely,

Danielle Carey Tolan
Westfield Washington Township Trustee

1549 E Greyhound Pass
Carmel, IN 46032
317-574-9490
Westfieldwashingtontwp.us

WASHINGTON TOWNSHIP, HAMILTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 26, 2018, with Danielle Carey Tolan, Trustee; Danyele Easterhaus, Township Board member; and Terri Wolf, Office Manager.