

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

SPECIAL COMPLIANCE REPORT  
OF  
MILTON TOWNSHIP  
JEFFERSON COUNTY, INDIANA  
January 1, 2014 to December 31, 2017



**FILED**  
04/11/2019



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**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MILTON TOWNSHIP, JEFFERSON COUNTY, INDIANA

This is a special compliance report for Milton Township (Township), Jefferson County, for the period January 1, 2014 to December 31, 2017, and is in addition to any other report for the Township as required under Indiana Code 5-11-1. All reports pertaining to the Township may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

We performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts and were limited to records associated with payroll withholdings. The 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.

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

March 7, 2019

MILTON TOWNSHIP, JEFFERSON COUNTY  
RESULT AND COMMENT

***PENALTIES AND INTEREST***

Payroll taxes withheld were not timely remitted to the Internal Revenue Service and Indiana Department of Revenue. Penalties and interest in the amount of \$2,619.86 were paid during the examination period. These payments were the responsibility of Tammy Stewart, prior Trustee, and Shannon Tilley, current Trustee in the amounts of \$2,289.91 and \$329.95, respectively.

In addition, a payment to the Indiana Department of Revenue for payroll withholdings was made February 8, 2017, for the incorrect amount of \$21,032. The payment should have been \$21.32. A refund was received and deposited into the Township bank account on February 13, 2019, in the amount of \$20,981.97. The difference was applied to the October 2017 and November 2017 withholding tax period.

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)

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

MILTON TOWNSHIP, JEFFERSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on March 7, 2019, with Shannon Tilley, Trustee.