Filed: 11/13/2026 3:50 PM
Clerk
Decatur County, Indiana
834881

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

16D01-2611-PL-000886
Decatur Superior Court

SPECIAL INVESTIGATION REPORT

OF

WASHINGTON TOWNSHIP

DECATUR COUNTY, INDIANA

January 1, 2019 to December 31, 2022

FILED
11/14/2024

PLAINTIFF'S
EXHIBIT
1

TABLE OF CONTENTS

Description	Page
Transmittal Letter	2
Results and Comments:	
Background	3
Unsupported Medical Expense Reimbursement	3-7
Overpayment of Compensation to Township Clerk	7-8
State of Indiana Employer Payroll Taxes: Penalties, Interest, and Other Charges	8-9
Internal Revenue Service Employer Payroll Taxes: Penalties and Interest	9-10
Unsupported Cell Phone Reimbursements	10-11
Township Assistance Claim Paid Twice	11
Special Investigation Costs	11-12
Internal Control Deficiencies	12-13
Official Bond Coverages	13
Investigation by Law Enforcement Agency	13
Exit Conference	14
Official Response	15
Summary of Charges	16
Affidavit	17

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF WASHINGTON TOWNSHIP, DECATUR COUNTY, INDIANA

This is a special investigation report for Washington Township (Township), Decatur County, for the period January 1, 2019 to December 31, 2022, 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/.

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 Township expenditures. The Results and Comments contained herein describe 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.

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

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

September 23, 2024

BACKGROUND

The Indiana State Board of Accounts (SBOA) was notified in accordance with Indiana Code 5-11-1-27 that Christian Rust (Rust), former Trustee, had received compensation in excess of the amount set forth in the salary resolution and the amount appropriated in the Township's budget for the Trustee position in 2022. Rust was elected as Trustee for the term of January 1, 2019 to December 31, 2022.

Charity Wilder (Wilder) served as Township Clerk during Rust's term of office, from January 1, 2019 to December 31, 2022. Wilder assisted with day-to-day Township activities, as well as Township Assistance activities.

The following describes noncompliance with statutes or the *Accounting and Uniform Compliance Guidelines Manual for Townships*.

UNSUPPORTED MEDICAL EXPENSE REIMBURSEMENT

Both the 2021 and 2022 Township budgets provided a line item for "Employee Health Benefits" in the amount of $15,000 for each year. Additionally, in the 2021 and 2022 Salary Ordinances passed by the Township Board, there was a distinct line-item under the column entitled "Rate of Compensation" for "Township Trustee-Max Employee Benefits" of $15,000 for both years. Below is a visual representation of the relevant part of the signed 2022 Salary Ordinance:

Prescribed by State Board of Accounts — Township Form No. 17 (Rev. 2008)

RESOLUTION
ESTABLISHING SALARIES OF TOWNSHIP OFFICERS AND EMPLOYEES

BE IT RESOLVED, by the Township Board of Washington Township, Decatur County, Indiana

That pursuant to IC 36-6-6-10 (b), the salaries stated below are fixed for the officers and employees of the township year 2022.

POSITION OF OFFICE	Number of Positions	Rate of Compensation	Per*
Township Trustee	1	27,900.00	year
Township Trustee - Max Employee Benefits	1	15,000.00	year
Township Clerk	1	22,915.00	year
Members of Township Board	3	2,400.00	year
Township Clerk - Part time	1	16.00	hour
Township Assistance Personnel			
Township Trustee	1	14,100.00	year
Township Clerk	1	20,085.00	year
Investigator - Part time	1	16.00	hour

On December 31, 2022, Township check #8304 was issued to Rust for a total of $30,560.66. Supporting documentation for this payment included Invoice #'s 100 and 101, both of which state: "Make all checks payable to Christian Rust. If you have any questions concerning this invoice, contact Christian Rust, [Phone Number], [Email Address]." During this investigation Rust confirmed, to both the SBOA and the Indiana State Police (ISP), that he created Invoice #'s 100 and 101.

In a Word document appearing together with Invoice #'s 100 and 101, was information regarding "Phone" payments and "Insurance" payments. For "Phone," it had amounts listed for each month February through November. Also attached to the invoice, was support for all months paid out to Rust for phone expenses. The total paid out for phone expenses was $679.40. The SBOA did not take exception to this portion of the $30,560.66 payment.

Invoice # 100 provides a description of "2021 health expenses paid," stating that a total of $18,953.31 was spent and the "TOTAL TO BE REIMBURSED" was $15,000. Further, Invoice # 100, dated December 30, 2022, states "This is the total amount in 2021 for health related expenses, to be encumbered from the 2021 budget." There was no documentation to support the "reimbursed" amount. It is unknown what, if any, "health expenses" were paid by Rust, as represented by the invoice. Below is a visual representation of Invoice # 100:

Washington Township

1030 N. Lincoln Street St. 1400
Greensburg, IN
47240

INVOICE

INVOICE # 100
DATE: 12/30/2022

TO:
Washington Township
1030 N. Lincoln Street St. 1400
Greensburg, IN
47240

COMMENTS OR SPECIAL INSTRUCTIONS:
This is the total amount spent in 2021 for health related expenses, to be encumbered from the 2021 budget.

DESCRIPTION	TOTAL SPENT	TOTAL TO BE REIMBURSED
2021 Health expenses paid	$18,953.31	$15,000.00

TOTAL DUE $15,000.00

Make all checks payable to Christian Rust
If you have any questions concerning this invoice, contact Christian Rust, [redacted]

Invoice # 101 provides a description of "2022 Health Expenses Paid," with a "TOTAL TO BE REIMBURSED" of $14,881.26. There was no accompanying documentation to support the "reimbursed" amount. It is unknown what, if any, "health expenses" were paid by Rust, as the invoice represents. Below is a visual representation of Invoice # 101:

Washington Township

1030 N. Lincoln Street St. 1400
Greensburg, IN
47240

INVOICE

INVOICE # 101
DATE: 12/30/2022

TO:
Washington Township
1030 N. Lincoln Street St. 1400
Greensburg, IN
47240

COMMENTS OR SPECIAL INSTRUCTIONS:
This is the total amount spent in 2022 for health-related expenses.

DESCRIPTION	TOTAL SPENT	TOTAL TO BE REIMBURSED
2022 Health expenses paid	$14,881.26	$14,881.26

TOTAL DUE $14,881.26

Make all checks payable to Christian Rust
If you have any questions concerning this invoice, contact Christian Rust, [redacted]

The amount of "health expenses" reimbursed to Rust via check #8304, dated December 31, 2022, totals $29,881.26, for which there is no supporting documentation.

The SBOA contacted Rust on February 22, 2023, inquiring if Invoice #'s 100 and 101 were for the purchase of an individual insurance policy or if the medical expenses were paid out of pocket. The SBOA requested that Rust provide a copy of the insurance policy for both years, with documentation of the amount of premiums paid or provide descriptions of the individual expenses along with supporting documents. Rust was given a deadline to provide the supporting documents to the SBOA by March 3, 2023. Rust did not provide the documentation by the deadline or ask for an extension. As of September 23, 2024, Rust still has not provided any support.

Indiana Code 36-6-6-10 provides, in relevant part:

". . . (b) As used in this section, 'compensation' means the total of all money paid to an elected township officer for performing duties as a township officer, regardless of the source of funds from which the money is paid. The term includes all employee benefits paid to an elected township officer, including life insurance, health insurance, disability insurance, retirement benefits, and pension benefits. For purposes of determining an increase or decrease in compensation of an elected township officer, the term does not include any of the following:

(1) Payment of an insurance premium.

(2) Payments in recognition of:

(A) longevity;

(B) professional certifications; or

(C) educational advancements;

that are separately identified on a salary ordinance or resolution.

(3) Payment of a stipend or per diem allowed by statute.

(c) The township legislative body shall fix the compensation of all officers and employees of the township. Compensation shall be established using an annual, monthly, or biweekly salary schedule. An elected township officer is not required to report hours worked and may not be compensated based on the number of hours worked.

(d) Subject to subsection (e), the township legislative body may reduce the salary of an elected or appointed official. However, except as provided in subsection (i), the official is entitled to a salary that is not less than the salary fixed for the first year of the term of office that immediately preceded the current term of office.

(e) Except as provided in subsection (i), the township legislative body may not alter the salaries of elected or appointed officers during the fiscal year for which they are fixed, but it may add or eliminate any other position and change the salary of any other employee, if the necessary funds and appropriations are available.

(f) If a change in the mileage allowance paid to state officers and employees is established by July 1 of any year, that change shall be included in the compensation fixed for the township executive and assessor under this section, to take effect January 1 of the next year. However, the township legislative body may by ordinance provide for the change in the sum per mile to take effect before January 1 of the next year.

(g) The township legislative body may not reduce the salary of the township executive without the consent of the township executive during the term of office of the township executive as set forth in IC 36-6-4-2. . . ."

Indiana Code 5-10-8-2.6(b) provides:

"A public employer may provide programs of group insurance for its employees and retired employees. The public employer may, however, exclude part-time employees and persons who provide services to the unit under contract from any group insurance coverage that the public employer provides to the employer's full-time employees. A public employer may provide programs of group health insurance under this section through one (1) of the following methods:

(1) By purchasing policies of group insurance.

(2) By establishing self-insurance programs.

(3) If the local unit public employer is a school corporation, by electing to provide the coverage through a state employee health plan under section 6.7 of this chapter.

A public employer may provide programs of group insurance other than group health insurance under this section by purchasing policies of group insurance and by establishing self-insurance programs. However, the establishment of a self-insurance program is subject to the approval of the unit's fiscal body."

A public employer may contract for group insurance in relation to its employees (full-time or part-time employees or a person who provides personal services to the unit under contract during the contract period) and retired employees by either purchasing policies of group insurance or by establishing a self-insurance program.

A public employer may pay part of the cost of group insurance, but shall pay a part of the cost of group life insurance for local employees.

For more information on group insurance, see IC 5-10-8.

(Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 2)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

We requested that Rust reimburse the Township $29,881.26 for the unsupported medical expense reimbursement. (See Summary of Charges, page 16)

OVERPAYMENT OF COMPENSATION TO TOWNSHIP CLERK

The SBOA reviewed the payroll expenditures to Wilder against the applicable salary ordinances. The SBOA determined the following overpayments of salary to Wilder:

Year	Salary Ordinance	Amount Paid	Overpayment
2019	$ 11,700.00	$ 16,195.75	$ 4,495.75
2022	43,000.00	43,823.51	823.51
Total			$ 5,319.26

During the December 9, 2019 Township Board meeting, the following motion was made: "Funding to cover wages for Charity Wilder was Discussed. [Board President] made a motion to move $5,000 from Other Services in the General Budget to Personal Services to cover the wages for Charity Wilder…All were in favor." The SBOA noted noncompliance of the overpayment due to the lack of an amended salary ordinance, but did not take exception to the additional salary received in 2019 because of the Township Board's approval during a public meeting. However, there was no similar discussion or Township Board action in 2022.

Indiana Code 36-6-6-10(c) provides:

> "The township legislative body shall fix the compensation of all officers and employees of the township. Compensation shall be established using an annual, monthly, or biweekly salary schedule. An elected township officer is not required to report hours worked and may not be compensated based on the number of hours worked."

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

We requested Wilder to reimburse the Township $823.51 for overpayment of compensation in 2022. (See Summary of Charges, page 16)

STATE OF INDIANA EMPLOYER PAYROLL TAXES: PENALTIES, INTEREST, AND OTHER CHARGES

The Township paid penalties, interest, and other charges to the Indiana Department of Revenue because the Township did not timely remit payroll tax payments. The following chart details the penalties, interest, and other charges that were accrued by year:

Year	Amount
2019	$ 245.42
2020	371.88
2021	314.48
2022	138.22
Total	$ 1,070.00

Additionally, the Township paid penalties and interest to the Indiana Department of Workforce Development due to failing to remit unemployment insurance payments on time. The following chart breaks down the accrued by year:

Year	Quarter	Penalties	Interest	Total Charge
2021	1	$ 99.38	$ 218.98	$ 318.36
2021	2	27.87	58.59	86.46
2021	3	7.65	13.86	21.51
2022	1	47.58	57.12	104.70
2022	2	13.57	12.24	25.81
2022	3	7.26	4.38	11.64
Total				$ 568.48

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)

We requested Rust to reimburse the Township $1,638.48 for penalties, interest, and other charges paid to the Indiana Department of Revenue and the Indiana Department of Workforce Development. (See Summary of Charges, page 16)

INTERNAL REVENUE SERVICE EMPLOYER PAYROLL TAXES: PENALTIES AND INTEREST

The Township accrued and paid penalties and interest to the Internal Revenue Service (IRS) due to Rust not remitting payroll tax payments timely. On December 31, 2022, Rust paid the payroll taxes to the IRS for all of the quarters of his term. Fifteen of the sixteen quarters were, therefore, paid late and had accrued penalties and interest. The following chart represents the amount that had been accrued and paid on October 13, 2023, by quarter from January 1, 2019 to December 31, 2022, tax payments:

Paid	Tax Period	Penalties	Penalty Reduction	Interest	Interest Reduction	Total
10-13-23	Q1 - 2019	$ 1,020.02	$ -	$ 522.97	$ -	$ 1,542.99
10-13-23	Q2 - 2019	1,282.16	-	615.99	-	1,898.15
10-13-23	Q3 - 2019	1,420.52	-	515.69	-	1,936.21
10-13-23	Q4 - 2019	1,575.02	-	665.99	-	2,241.01
10-13-23	Q1 - 2020	2,044.19	-	618.57	-	2,662.76
10-13-23	Q2 - 2020	1,554.00	-	573.25	-	2,127.25
10-13-23	Q3 - 2020	2,371.33	-	673.78	-	3,045.11
10-13-23	Q4 - 2020	2,585.42	-	695.05	-	3,280.47
10-13-23	Q1 - 2021	2,818.92	-	714.33	-	3,533.25
10-13-23	Q2 - 2021	3,291.76	(459.18)	643.50	(108.38)	3,367.70
10-13-23	Q3 - 2021	2,141.65	(101.98)	620.76	(51.18)	2,609.25
10-13-23	Q4 - 2021	3,396.93	(522.60)	713.60	(145.12)	3,442.81
10-13-23	Q1 - 2022	1,855.94	-	422.64	-	2,278.58
10-13-23	Q2 - 2022	2,405.14	-	338.91	-	2,744.05
10-13-23	Q3 - 2022	1,702.20	-	175.17	-	1,877.37
Total						$ 38,586.96

Current Township Officials filed abatements to remove the penalties for all periods that had been paid late. As of October 13, 2023, ten of fifteen quarters had been denied, and the penalties and interest were not removed. Only three of the quarters requested were accepted and the penalties and interest were reduced as shown above. On October 13, 2023, current Township Officials paid the outstanding balance to the IRS.

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)

We requested that Rust reimburse the Township $38,586.96 for penalties and interest paid by the Township to the IRS. (See Summary of Charges, page 16)

UNSUPPORTED CELL PHONE REIMBURSEMENTS

Supporting documentation was not retained at the Township for the SBOA to review for all cell phone reimbursements made to Rust. The SBOA contacted Rust on June 14, 2023, and informed him which cell phone reimbursements did not have invoices on file at the Township. Rust failed to respond by the deadline provided of June 22, 2023, to provide the phone bill records, or respond by saying they were being requested from the telephone provider. As of September 23, 2024, Rust still has not provided any support. The SBOA documented that $1,479.64 in unsupported payments were made to Rust for cell phone reimbursements.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

The SBOA requested Rust to reimburse the Township $1,479.64 for unsupported cell phone reim-bursements. (See Summary of Charges, page 16)

TOWNSHIP ASSISTANCE CLAIM PAID TWICE

The SBOA obtained documentation for a Township Assistance claim that was paid for twice. On August 26, 2022, checks #8164 and #8165 were written to the same vendor for the same Township Assistance claim. Both checks were written for $373.74. Check #8165 was cashed/deposited and cancelled on August 31, 2022. Check #8164 was cashed/deposited and cancelled on November 14, 2022.

On Township copies of the checks provided by current Township Officials, both had a memo for "Claim#(s) 00300." Additionally, on this claim form, it only showed a total of $373.74 and a quantity of 1. The copy of check #8164 that was provided had Void written in ink on the copy. This check was not voided and was cancelled on November 14, 2022.

The SBOA considered check #8164 for $373.74 a loss to the Township as this check was not properly voided and was still able to be cashed. Both checks were signed by Wilder. The application for this Township Assistance claim was also signed off on by Wilder.

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfea-sance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Units must collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Every effort should be made by the unit to avoid unreasonable or excessive costs. Unreasonable or excessive costs may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

We requested Wilder and Rust, jointly and severally, to reimburse the Township $373.74 for Township Assistance claim paid twice. (See Summary of Charges, page 16)

SPECIAL INVESTIGATION COSTS

The State of Indiana incurred additional audit costs due to the special investigation of the Township records.

Indiana Code 5-11-1-27(m) states in part:

> "If the attorney general institutes civil proceedings related to this section or under IC 5-11-5-1, the attorney general shall seek, in addition to the recovery of any funds misappropriated, diverted, or unaccounted for, restitution of:
>
> (1) costs incurred by the state board of accounts; . . ."

Audit costs incurred because of poor records, nonexistent records or any other inadequate bookkeeping practices, or because of theft or a shortage may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

We requested Rust to reimburse the State of Indiana $17,783.33 for special investigation costs. (See Summary of Charges, page 16)

INTERNAL CONTROL DEFICIENCIES

The SBOA noted the following deficiencies in the Township's internal controls during the investigation of the Township:

Compensation

The Township did not have the internal controls in place to prevent the overpayment of compensation to Wilder in 2019 and 2022. There was no apparent oversight over the compensation to employees. Wilder was able to receive an additional $4,495.75 in compensation in 2019 and one additional paycheck in 2022.

Segregation of Duties

The Township Board was not made aware of the "health expense" reimbursement to Rust on December 31, 2022 [Rust's last day in office] until after it had happened. Rust paid himself the $29,881.26 for "health expense" reimbursement without providing supporting documentation to the Township Board.

Supporting Documentation

Documentation for specific contracts and expenditures for Township expenses were not retained in the office for the SBOA review when requested.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

OFFICIAL BOND COVERAGES

The following is official bond coverages for Rust and Wilder obtained by the Township:

Rust

Period	Amount
01-01-19 to 12-31-19	$ 30,000
01-01-20 to 12-31-20	30,000
01-01-21 to 12-31-21	30,000
01-01-22 to 12-31-22	30,000

Wilder

Period	Amount
01-01-19 to 12-31-19	$ 30,000
01-01-20 to 12-31-20	30,000
01-01-21 to 12-31-21	30,000
01-01-22 to 12-31-22	30,000

INVESTIGATION BY LAW ENFORCEMENT AGENCY

It is our understanding that the ISP is conducting an investigation into the unsupported health expenses reimbursement.

WASHINGTON TOWNSHIP, DECATUR COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 25, 2024, with Beverly Rivera, Trustee; Lori Garringer, Township Clerk; and Randy Hoeing, President of the Township Board.

The comments pertaining to Wilder were discussed on September 27, 2024, with Charity Wilder, former Township Clerk.

1030 N. Lincoln Street, Suite 1400
Greensburg, IN 47240
washingtontownshipbusiness@gpcom.net

Township Assistance 812-663-5501
Business office 812-570-8005

OFFICIAL RESPONSE

September 25, 2024

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204-2765

Re: Washington Township, Decatur County Official Response to 2019-2022 Investigation

Beverly Rivera, Trustee
Randy Hoeing, Township Advisory Board President

Our office appreciates the expertise of the State Board of Accounts staff during this investigation. We have worked with them for several months, identifying and addressing areas of concern.

The Trustee had identified several suspicious transactions upon taking office in January 2023. At that time, our office contacted the State Boad of Accounts and the Department of Local Government Finance, reporting a suspicion of fraud and asking for guidance.

We want the community to have faith in our office as the current trustee, advisory board and clerk that we will comply with all guidelines and rules of compliance. We take our responsibility to the taxpayers seriously and will continue to work within those guidelines the state has set forth.

As we conclude our portion of the investigation, we look forward to a resolution for our township and taxpayers. Any funds reimbursed to the township will be returned to the appropriate accounts as determined by a vote of our advisory board.

The citizens of Washington Township are welcome to attend our advisory board meetings and contact our office at any time with any questions or concerns.

WASHINGTON TOWNSHIP, DECATUR COUNTY
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	Charges	Credits	Balance Due
Christian Rust, former Trustee:			
Unsupported Medical Expense Reimbursement, pages 3 through 7	$ 29,881.26	$ -	$ 29,881.26
State of Indiana Employer Payroll Taxes: Penalties, Interest, and Other Charges, pages 8 and 9	1,638.48	-	1,638.48
Internal Revenue Service Employer Payroll Taxes: Penalties and Interest, pages 9 and 10	38,586.96	-	38,586.96
Unsupported Cell Phone Reimbursements, pages 10 and 11	1,479.64	-	1,479.64
Special Investigation Costs, pages 11 and 12	17,783.33	-	17,783.33
Total	89,369.67	-	89,369.67
Charity Wilder, former Township Clerk:			
Overpayment of Compensation to Township Clerk, pages 7 and 8	823.51	-	823.51
Christian Rust, former Trustee, and Charity Wilder, former Township Clerk, jointly and severally:			
Township Assistance Claim Paid Twice, page 11	373.74	-	373.74
Totals	$ 90,566.92	$ -	$ 90,566.92

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.

AFFIDAVIT

STATE OF INDIANA)
)
Marion COUNTY)

I, Cole Wesley, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of Washington Township, Decatur County, Indiana, for the period from January 1, 2019 to December 31, 2022, is true and correct to the best of my knowledge and belief.

Cole Wesley
Field Examiner

Subscribed and sworn to before me this 6 day of November, 2024.

Juanita M. Hendricksen
Notary Public

Juanita M. Hendricksen
Notary Public, State of Indiana
Hendricks County
Commission Number NP0672612
My Commission Expires
October 19, 2031

SEAL
NOTARY PUBLIC
INDIANA