



STATE OF INDIANA
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B47056

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October 21, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Jefferson Township (Township), for the period of January 1, 2012 to December 31, 2015, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Township's financial statements, we did not follow auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any basic financial statement of the Township.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Annual Financial Reports filed by the Township can be found on the Gateway website: <https://gateway.ifionline.org/>.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Unresolved Comments from Prior Report

- *Payments of \$2,200 each year to the Grant County Sheriff's Department for cemetery care in 2012, 2013, 2014, and 2015 were not supported by a written contract.*
- *The Township made payments totaling \$8,538 without adequate supporting documentation. These payments were made to one vendor for the purchase of fuel for fire department vehicles. The payments were made based on statements which did not include the detailed individual sales receipts.*

Current Period Comments

- *The County Option Income Tax distribution to the Township for \$1,607.37 dated May 7, 2012, was not recorded or deposited by the Township. The check #354172 is still listed as outstanding on the records of the Grant County Treasurer.*
- *The Township paid penalties and interest in 2013 in the amount of \$42 to the Internal Revenue Service. The Township paid penalties in 2014 in the amount of \$740 to the Indiana Public Retirement System. The penalties and interest were incurred because the Township did not remit payments on a timely basis.*

- *The Township Assistance Standards adopted by the Township were not reviewed and updated annually as required by Indiana Code 12-20-5.5-1.*
- *The elected officers of the Township did not each certify in writing by December 31, 2012, 2013, 2014, and 2015 that they had not violated Indiana Code 36-1-20.2 (Nepotism).*
- *The elected officers of the Township did not each certify in writing by December 31, 2013, 2014, and 2015 that they had complied with Indiana Code 36-1-21 (Contracting With a Unit).*

This letter is intended for the information and use of the governing body and management of the Township. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on September 1, 2016, with Craig A. Luthy, Trustee. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner