



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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June 2, 2014

TO: THE OFFICIALS OF JEFFERSON TOWNSHIP, NEWTON 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, 2010 to December 31, 2013, 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 *generally accepted auditing standards*. 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 Township's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, 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 Comment from Prior Reports

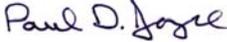
- *As noted in prior Reports B28539, B31894, and B36115, funds received as part of the "Good Neighbor Agreement" entered into on April 16, 2001, with the Newton County Landfill Partnership and Newton County, are used for various projects, including donations to various civic groups, and student scholarships. Most of the donations and scholarships provided were not based upon a reciprocal agreement to address a benefit to be received by the township in exchange for the monetary gift to the beneficiary. A letter dated May 9, 2001, from the General Manager of the Newton County Landfill Partnership stated: "These funds will not be appropriated or controlled by anyone other than your board, and will enable the Township to fund important projects for which funding has not been available in the past."*

Current Period Comment

- *The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks was not returned.*

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 April 16, 2014, with Jacob Shuffleburger, Trustee.


Paul D. Joyce, CPA
State Examiner