



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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June 27, 2014

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Jackson 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/](http://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.

**Current Period Comments**

- *The Annual Financial Report filed on Gateway for 2011 contained errors and did not properly reflect the financial activity of the Township.*

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2011	Township	Disbursements	<u>\$ 19,492.26</u>	<u>\$ 20,193.71</u>	<u>\$ (701.45)</u>

- *The records presented for review showed the following disbursements in excess of budgeted appropriations.*

<u>Year</u>	<u>Fund</u>	<u>Excess Amount Expended</u>
2011	Cumulative Fire	<u>\$ 9,248.34</u>

- *W-2s for the year 2011 were not presented for examination, therefore, it could not be determine if W-2s were issued for all Township employees and if the W-2s agreed with the actual amounts paid to employees.*
- *The Township did not have the required meeting to review and adopt the Annual Report in accordance with Indiana Code 36-6-6-9 for 2010.*
- *The Township Trustee did not certify in writing the he had not violated Indiana Code 36-1-20.2 (Nepotism) and Indiana Code 36-1-21 (Contracting with a Unit) by December 31, 2012, and December 31, 2013.*

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 May 14, 2014, with Carl A. (Andy) Newlon, Trustee.

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