



STATE OF INDIANA
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B43948

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

July 28, 2014

TO: THE OFFICIALS OF JACKSON TOWNSHIP, HOWARD 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, 2011 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 Report

- *Bank reconcilements were not performed monthly. The only bank reconcilement presented for review was for December 2013.*

Current Period Comments

- *The Annual Financial Reports filed on Gateway for 2011, 2012, and 2013 contained errors and did not reflect the financial activity of the Township as shown in the table below:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2011	Township	Beginning Balance	\$ 38,221.69	\$ 35,529.55	\$ 2,692.14
2011	Cemetery	Beginning Balance	-	628.53	(628.53)
2011	Township	Receipts	7,434.20	7,435.20	(1.00)
2011	Cemetery	Receipts	1.00	-	1.00
2011	Township	Ending Balance	36,262.72	34,997.19	1,265.53
2011	Cemetery	Ending Balance	-	629.53	(629.53)
2012	Township	Beginning Balance	36,626.72	34,997.19	1,629.53
2012	Cemetery	Beginning Balance	-	629.53	(629.53)
2012	Township	Receipts	5,991.81	5,990.80	1.01
2012	Cemetery	Receipts	-	1.01	(1.01)
2012	Township	Ending Balance	35,071.64	33,441.10	1,630.54
2012	Cemetery	Ending Balance	-	630.54	(630.54)
2013	Township	Beginning Balance	35,071.64	33,441.10	1,630.54
2013	Cemetery	Beginning Balance	-	630.54	(630.54)
2013	Cemetery	Receipts	-	1.00	(1.00)
2013	Township	Ending Balance	32,234.13	30,603.59	1,630.54
2013	Cemetery	Ending Balance	-	631.54	(631.54)

- *The Township paid penalties and interest totaling \$37.95 to the IRS for late filing and paying of payroll taxes for the 4th Quarter 2010.*

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 29, 2014, with Greg Kingseed, Trustee.

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