



STATE OF INDIANA
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B44121

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August 25, 2014

TO: THE OFFICIALS OF JEFFERSON TOWNSHIP, TIPTON 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, 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.

Current Period Comments

- The records presented for review indicated the following disbursements in excess of appropriations:*

2011	Township	\$ 1,521
2011	Township Assistance	607
2011	Cumulative Fire	27,200
2012	Fire Fighting	10,300
2013	Fire Fighting	1,100

- Receipts were deposited later than the 1st and the 15th of the month. A receipt dated March 9, 2011, was not deposited until April 7, 2011. There were only four deposits made in the year 2012 and a single deposit was made on December 31, 2013, for all collections received during 2013.*

- *The Township did not adopt an annual resolution establishing salaries of Township officers and employees for the years 2011, 2012, and 2013.*
- *Payroll taxes were not properly remitted to the Internal Revenue Service and the Indiana Department of Revenue. Payroll taxes for 2011 were remitted in February 2013. Penalties and interest assessed by the Internal Revenue Service totaled \$958.23; however, payment has not yet been made.*
- *The W-2 Form for 2013 for the Trustee was not presented for review.*
- *Payments made for fire protection in 2011 did not comply with the contract. The second payment was not made until 2012.*
- *Several payments were made without adequate supporting documentation. In 2011, 2012, and 2013 there were four, two, and two payments made respectively with no supporting documentation.*
- *The Township paid late fees of \$6.24 and \$23.80 to Duke Energy and Smithville Telephone, respectively.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, and December 31, 2013.*
- *The Township did not have a Contracting Policy for 2012 or 2013.*
- *The Annual Financial Report for 2012 and 2013 were not filed electronically until July 21, 2013, and July 8, 2014, which were 142 and 129 days past the due date.*
- *The Township did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R or its equivalent) with the Indiana State Board of Accounts for 2011 and 2012. The 2011 report was not filed until August 17, 2012, which is 199 days past the due date and the 2012 report was not filed until July 1, 2013, which is 150 days past the due date.*

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 June 26, 2014, with Ronata Dombrosky, Trustee.

Paul D. Joyce

Paul D. Joyce, CPA
State Examiner