



STATE OF INDIANA
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B44319

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October 16, 2014

TO: THE OFFICIALS OF JACKSON TOWNSHIP, RUSH 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.


Current Period Comments

- *The December 2012 bank statement was not presented for review.*
- *The Fire Fighting fund disbursements exceeded approved appropriations by \$462 for 2012.*
- *Salary resolutions were not presented for review for 2011 and 2013.*
- *The Township Clerk was paid an additional \$1,000 in 2011, 2012, and 2013 for cleaning and maintaining the Township building. This amount was not included in the Clerk's approved salary and was not covered under a service contract.*
- *The Township Clerk is the spouse of the Trustee. Conflict of interest statements were not presented for cleaning services for 2011, 2012, and 2013.*

- *Withholdings for the additional \$1,000 paid to the Township Clerk each year were not included in the fourth Quarter Form 944 reports and were not remitted to the Internal Revenue Service.*
- *Penalty and interest totaling \$6.85 was paid on October 15, 2011, for not remitting the appropriate tax payments for 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 June 4, 2014, with Donna Wall, Trustee.


Paul D. Joyce, CPA
State Examiner