



STATE OF INDIANA
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November 21, 2014

TO: THE OFFICIALS OF JACKSON TOWNSHIP, RIPLEY 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/. 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 financial institution did not return the actual cancelled checks with the monthly bank statements, but instead only an optical image of the front side of the checks. The back side or endorsement side of the checks was not returned. This applies to the latest 32 months of the review period.*
- *The records presented for review indicated the following disbursements in excess of budgeted appropriations:*

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2010	Township	\$ 2,589.51
2012	Township	1,001.11

- *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.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012, and December 31, 2013.*
- *The Annual Report for 2012 was not filed electronically until April 11, 2013. This was 41 days past the due date.*
- *Prior to January 1, 2010, the Townships of Jackson, Center, and Delaware passed resolutions establishing the Jac-Cen-Del Fire Territory. The resolutions designated Center Township as the "provider unit." The "provider unit" is responsible under Indiana Code 36-8-19-3 for providing the fire protection services within the territory. Indiana Code 36-8-19-8 also requires the "provider unit" to be the fiscal agent for the Fire Territory fund.*


During the years 2010, 2011, 2012, and 2013, Jackson Township acted as the fiscal agent for the Jac-Cen-Del Fire Territory fund. No resolutions were presented for review that the Townships of Jackson, Center, and Delaware had agreed to change the "provider unit" from Center Township to Jackson Township.

Jackson Township did not report the financial activity of the Jac-Cen-Del Firefighting fund on their Annual Financial Report for the years 2010, 2011, 2012, and 2013. The financial activity of the Jac-Cen-Del Firefighting fund was instead reported on Center Township's Annual Financial Report.

We instructed Township officials that the designated "provider unit" is responsible for maintaining the accounting records for the Jac-Cen-Del Fire Territory fund.

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 September 16, 2014, with Annette L. Pindell, Trustee, and were also discussed on September 17, 2014, with Joan M. Menchhoffer, former Trustee.


Paul D. Joyce, CPA
State Examiner