



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B45000

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](http://www.in.gov/sboa)

April 10, 2015

TO: THE OFFICIALS OF JACKSON TOWNSHIP, HAMILTON 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/](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.

**Unresolved Comments From Prior Report**

- *In 2012, the Township paid penalties, interest, and other charges to the Internal Revenue Service in the amount of \$1,451.66 and to the Indiana Department of Revenue in the amount of \$1,110.67 because the Township did not remit payroll tax payments on a timely basis.*
- *The records presented indicated the following disbursements in excess of budgeted appropriations:*

<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2011	Fire Fighting	<u>\$ 20,065.72</u>

**Current Period Comments**

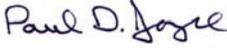
- *The following funds had overdrawn balances at December 31:*

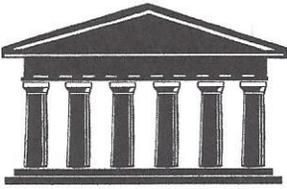
<u>Years</u>	<u>Fund</u>	<u>Amount Overdrawn</u>
2011	Payroll Deduction	\$ (13,369.85)
2012	Fire Building Debt	(352.77)

- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by 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, 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 February 19, 2015, with Christina Miller, Trustee. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner



Jackson Township Trustee  
506 W. Main Street  
P.O. Box 456  
Arcadia, IN 46030

Christina (Chris) Miller  
| Township Trustee

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Township Board | Glen Schwartz | Barbara Inman | Jeff Roberts

March 9, 2015

Official Response from Jackson Twp Hamilton County to the Audit of 2011-2013

Note: The overage in 2011 and the late fees for 2012 was directly caused by the previous administrations failure to pay payroll taxes. The overage reflects those taxes, penalties and interest for this shortcoming.

While no copy of the Nepotism Resolution was found for 2013, there was no nepotism in the township

Respectfully,

Christina Miller

Jackson Twp Trustee

