



STATE OF INDIANA
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B45188

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June 11, 2015

TO: THE OFFICIALS OF JACKSON TOWNSHIP, KOSCIUSKO 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, 2012 to December 31, 2014, 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

- *Depository reconciliations of the fund balances to the bank account balances were presented for review, but were incorrect.*

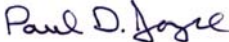
Current Period Comments

- *The Township had a Staples credit card with a credit limit of \$10,000. They did not present a Board approved Credit Card Policy.*
- *The Township did not present a Nepotism Policy for 2012, 2013, or 2014.*
- *The Township did not present a Contracting Policy for 2012, 2013, or 2014.*

- *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, 2013, and 2014.*
- *A contract related to the Life Med EMS service disbursements for 2012, 2013, or 2014 was not presented for review.*
- *The Township Board agreed to reimburse the Trustee for the cost of her individual health insurance; however, none of the reimbursement was included as taxable wages on the Trustee's W-2 form.*

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 April 16, 2015, with Gwen Ostrom, Trustee, and Brock Ostrom, Deputy Clerk.


Paul D. Joyce, CPA
State Examiner