



STATE OF INDIANA
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B46443

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June 13, 2016

TO: THE OFFICIALS OF JEFFERSON TOWNSHIP, HENRY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Jefferson (Township), for the period of January 1, 2013 to December 31, 2015, 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 auditing standards generally accepted in the United States of America. 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 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.

- *Depository reconciliations of the fund balances to the bank account balances were not completed during the review period.*
- *The Annual Financial Reports filed on Gateway for 2013, 2014, and 2015 did not match the Township's records. The Annual Financial Reports have been corrected and resubmitted on Gateway for 2013, 2014, and 2015.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Corrected Ledger</u>	<u>Difference</u>
2013	Township	Beginning Balance	\$ 125,515.55	\$ 125,461.27	\$ 54.28
2013	Fire Fighting	Beginning Balance	121,149.70	120,216.78	932.92
2013	Township	Receipts	11,668.75	11,718.79	(50.04)
2013	Fire Fighting	Receipts	44,815.07	44,602.46	212.61
2013	Fire Fighting	Disbursements	21,224.39	20,290.53	933.86
2013	Township	Ending Balance	119,123.91	119,119.67	4.24
2013	Fire Fighting	Ending Balance	144,740.38	144,528.71	211.67
2014	Township	Beginning Balance	119,123.91	119,119.67	4.24
2014	Fire Fighting	Beginning Balance	144,740.38	144,528.71	211.67
2014	Township	Receipts	11,502.54	11,542.54	(40.00)
2014	Township	Ending Balance	112,770.73	112,806.49	(35.76)
2014	Fire Fighting	Ending Balance	165,294.77	165,083.10	211.67
2015	Township	Beginning Balance	112,770.73	112,806.49	(35.76)
2015	Fire Fighting	Beginning Balance	165,294.77	165,083.10	211.67
2015	Township	Receipts	11,136.75	11,136.70	0.05
2015	Township	Disbursements	16,890.02	16,890.52	(0.50)
2015	Township	Ending Balance	107,017.46	107,052.67	(35.21)
2015	Fire Fighting	Ending Balance	178,568.39	178,356.72	211.67

- *The records presented indicated disbursements in excess of budgeted appropriations for the Township Fund of \$1,005.72 in 2014.*
- *The Township Board did not fix the salaries of Township officers and employees in 2013, 2014, and 2015.*
- *The Township used a debit card for purchases during 2013, 2014, and 2015 but did not have a debit card policy approved by the Township Board.*

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 March 10, 2016, with Melinda Grounds, Trustee. Any Official Response attached to this letter was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner