



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B46454

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

June 13, 2016

TO: THE OFFICIALS OF JACKSON TOWNSHIP, RANDOLPH 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, 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 statement, 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.

Current Period Comments

- The records presented for review indicated the following disbursements in excess of budgeted appropriations:*


<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2012	Park and Recreation	\$ <u>5,250</u>

- The Township made payments for mowing in 2012, 2013, 2014, and 2015 which were not supported by written contracts.*

- *Federal Form 1099 was not issued for qualifying payments made in 2012, 2013, 2014, and 2015. The payments were for contractual mowing and for office rent paid each year.*
- *The Township donated \$500 each year (2012, 2013, 2014, and 2015) to the Union City Swim Team.*

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 13, 2016, with James E. Garrett, Township Trustee. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner