



STATE OF INDIANA
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B46597

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July 14, 2016

TO: THE OFFICIALS OF JACKSON TOWNSHIP, ALLEN 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 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.ifonline.org/>.

The Comment contained herein describes the identified reportable instance 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 Comment

- *The Annual Financial Reports filed on Gateway for 2012, 2014, and 2015 did not match the Township's records.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2012	Township Assistance	Receipts	\$ 733.53	\$ 533.53	\$ 200.00
2012	Firefighting	Disbursements	9,520.00	14,070.00	(4,550.00)
2012	Township Assistance	Ending Balance	10,779.93	10,579.93	200.00
2012	Firefighting	Ending Balance	5,468.82	918.82	4,550.00
2014	Township	Disbursements	6,606.81	6,349.33	257.48
2014	Township	Ending Balance	6,075.29	6,332.77	(257.48)
2015	Township	Beginning Balance	6,075.29	6,332.77	(257.48)
2015	Township	Disbursements	6,434.65	6,177.16	257.49
2015	Township	Ending Balance	7,216.79	7,731.76	(514.97)

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 25, 2016, with Gloria E. Gerig, Trustee. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner