



**STATE OF INDIANA**  
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B46751

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August 11, 2016

TO: THE OFFICIALS OF JACKSON TOWNSHIP, BARTHOLOMEW 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.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***

- *The records presented indicated the Fire Fighting fund had an overdrawn balance of \$3,610 at December 31, 2014, and an overdrawn balance of \$5,283 at December 31, 2015.*
- *The records presented indicated the following disbursements in excess of budgeted appropriations.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2012	Levy Excess	Beginning Balance	\$ 351.08	\$ 524.08	\$ (173.00)
2012	Levy Excess	Receipts	677.49	504.49	173.00
2012	Township	Beginning Balance	16,745.75	16,575.75	170.00
2012	Township	Disbursements	10,153.36	9,346.96	806.40
2012	Township	Ending Balance	16,083.22	16,719.62	(636.40)
2012	Fire Debt	Beginning Balance	-	(979.44)	979.44
2012	Fire Debt	Receipts	-	27,936.44	(27,936.44)
2012	Fire Debt	Disbursements	-	11,740.00	(11,740.00)
2012	Fire Debt	Ending Balance	-	15,217.00	(15,217.00)
2013	Township	Beginning Balance	16,083.22	16,719.62	(636.40)
2013	Township	Ending Balance	4,108.80	4,745.20	(636.40)
2013	Fire Debt	Beginning Balance	-	15,217.00	(15,217.00)
2013	Fire Debt	Receipts	-	23,817.07	(23,817.07)
2013	Fire Debt	Disbursements	-	33,231.25	(33,231.25)
2013	Fire Debt	Ending Balance	-	5,802.82	(5,802.82)
2014	Fire Fighting	Beginning Balance	3,857.46	1,928.73	1,928.73
2014	Fire Fighting	Ending Balance	(1,681.34)	(3,610.07)	1,928.73
2014	Rainy Day	Beginning Balance	438.14	219.07	219.07
2014	Rainy Day	Ending Balance	438.14	219.07	219.07
2014	Township	Beginning Balance	8,854.00	4,745.20	4,108.80
2014	Township	Receipts	232,948.91	17,178.46	215,770.45
2014	Township	Disbursements	226,166.60	15,180.52	210,986.08
2014	Township	Ending Balance	15,636.31	6,743.14	8,893.17
2014	Fire Debt	Beginning Balance	-	5,802.82	(5,802.82)
2014	Fire Debt	Receipts	-	215,804.02	(215,804.02)
2014	Fire Debt	Disbursements	-	210,986.08	(210,986.08)
2014	Fire Debt	Ending Balance	-	10,620.76	(10,620.76)
2015	Fire Fighting	Beginning Balance	(1,681.34)	(3,610.07)	1,928.73
2015	Fire Fighting	Ending Balance	(3,353.93)	(5,282.66)	1,928.73
2015	Rainy Day	Beginning Balance	438.14	219.07	219.07
2015	Rainy Day	Ending Balance	438.14	219.07	219.07
2015	Township	Beginning Balance	15,636.31	6,743.14	8,893.17
2015	Township	Receipts	21,152.30	18,268.30	2,884.00
2015	Township	Ending Balance	20,999.33	9,222.16	11,777.17
2015	Fire Debt	Beginning Balance	-	10,620.76	(10,620.76)
2015	Fire Debt	Ending Balance	-	10,620.76	(10,620.76)

### Current Period Comments

- *Depository reconciliations of the fund balances to the bank account balances were not presented for several months during the period January 1, 2012 through December 31, 2015.*
- *The Annual Financial Reports originally filed on Gateway for 2012, 2013, 2014, and 2015 did not match the Township's records. They have since been corrected.*

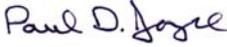
<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2013	Township	\$ 3,035.92
2014	Fire Debt	1,613.08

- *The Township Board did not fix the salaries of Township officers and employees in 2012, 2013, 2014, or 2015.*
- *The Township paid the Trustee's entire salary of \$3,462 by February 1, 2012, in advance of the actual date that all services were provided. The Township paid the Clerk's entire salary of \$1,053 by January 31, 2012, in advance of the actual date that all services were provided.*
- *The wages reported on the W-2s issued for 2013 and 2014 did not agree with the actual amounts paid to employees.*

- *The Township did not have a Contracting Policy for years 2012, 2013, 2014, and 2015.*
- *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, 2012, 2013, 2014, and 2015.*
- *The Township used a credit card for purchases but did not have a credit card policy approved by the Township Board in 2012, 2013, 2014, and 2015.*

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 June 23, 2016, with Bruce Bartells, Trustee, and Juli Bartells, Township Clerk. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner