



STATE OF INDIANA
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B47162

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November 10, 2016

TO: THE OFFICIALS OF THE JACKSON TOWNSHIP REGIONAL
SEWER DISTRICT, BLACKFORD COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Jackson Township Regional Sewer District (District), 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 District'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 District.

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 District 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

- *Receipts were not deposited by the next business day. Deposits were only made one time per month in 14 months and two times per month in 17 months.*
- *A total of \$656 in sales tax was paid on the District's electric bills during the review period.*

Current Period Comment

- *Payments made for bookkeeping and wastewater operating services were not supported by a written contract in 2012, 2013, 2014, and 2015. Payments made for mowing were not supported by a written contract in 2014 and 2015.*

This letter is intended for the information and use of the governing body and management of the District. 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 September 22, 2016, with Sheila Hyer, Bookkeeper.
Any Official Response attached to this letter was not verified for accuracy.

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