



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B47186

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](http://www.in.gov/sboa)

November 18, 2016

TO: THE OFFICIALS OF JACKSON TOWNSHIP, HAMILTON 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, 2014 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 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.

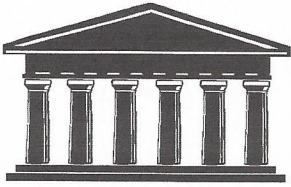
**Current Period Comment**

- *The financial institution did not return the actual cancelled checks with the monthly bank statements. Front sides of the checks were available on 14 out of the 24 bank statements. For the other 10 months, no images of the cancelled checks were included with the monthly bank statements.*

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 November 15, 2016, with Christina Miller, Trustee, and Jeff Roberts, Chairman of the Township Board. Any Official Response attached to this letter was not verified for accuracy.

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



Jackson Township Hamilton County  
506 W. Main Street  
P.O. Box 456  
Arcadia, IN 46030

Christina Miller | Township Trustee

Township Board | Jeff Roberts | Glen Schwartz | Jerry Cook

November 15, 2016

To: Paul D. Joyce, CPA, State Examiner

The sole comment concerning lack of front and backs of canceled checks for 10 of the 24 months being audited was addressed in May of 2016. Copies of all checks for that time period were produced by the bank, and copies have been printed and added to the records.

Also, the format of the bank statement has been changed to include front and backs of all checks. All 10 months have been covered as well as any months in 2016 before the format was changed.

Thank you,

Christina Miller

Jackson Township Trustee

Hamilton County

