



STATE OF INDIANA
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B47200

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November 18, 2016

TO: THE OFFICIALS OF JEFFERSON TOWNSHIP, ELKHART COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Jefferson 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.

Current Period Comments

- *The Township did not present for review, evidence of the Township Board's approval of salaries and wages for the years 2013, 2014, and 2015.*
- *The Township paid \$1,000 to the Middlebury Historical Society in each of the years 2012, 2013, 2014, and 2015. The Township paid \$1,000 to the Jefferson Community Church in each of the years 2013 and 2014. The Township did not have written contracts to support these payments.*
- *The Township elected officers did not each certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, 2013, 2014, and 2015.*
- *The Township elected officers did not each certify that they had complied with Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 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 October 11, 2016, with James Weldy, Trustee, and Elizabeth Burns, Township Clerk. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner