



STATE OF INDIANA
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B47712

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February 16, 2017

TO: THE OFFICIALS OF JEFFERSON TOWNSHIP, CARROLL 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 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 Township can be found on the Gateway website: <https://gateway.ifonline.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 Annual Financial Reports (AFR) filed on Gateway for the years 2012, 2013, 2014, and 2015 contained errors and did not match the Township's records.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Township Ledger</u>	<u>Difference</u>
2012	Fire Fighting	Receipt	\$ 63,924.22	\$ 64,085.43	\$ (161.21)
2012	Fire Fighting	End Bal	77,017.97	77,179.18	(161.21)
2012	Rainy Day	Receipt	6,520.61	6,541.28	(20.67)
2012	Rainy Day	End Bal	18,024.30	18,044.97	(20.67)
2013	Fire Fighting	Beg Bal	77,017.97	77,179.18	(161.21)
2013	Fire Fighting	Receipt	62,054.91	62,183.65	(128.74)
2013	Fire Fighting	End Bal	84,154.88	84,444.83	(289.95)
2013	Rainy Day	Beg Bal	18,024.30	18,044.97	(20.67)
2013	Rainy Day	Receipt	12,550.00	12,590.67	(40.67)

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Township Ledger</u>	<u>Difference</u>
2013	Rainy Day	End Bal	\$ 30,574.30	\$ 30,635.64	\$ (61.34)
2014	Fire Fighting	Beg Bal	84,154.88	84,444.83	(289.95)
2014	Fire Fighting	End Bal	93,125.06	93,415.01	(289.95)
2014	Rainy Day	Beg Bal	30,574.30	30,635.64	(61.34)
2014	Rainy Day	End Bal	51,109.26	51,170.60	(61.34)
2015	Fire Fighting	Beg Bal	93,125.06	93,415.01	(289.95)

- The records presented indicated the following disbursements in excess of budgeted appropriations:

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2012	Fire Fighting	\$ 17,093.00
2013	Fire Equipment Debt	29,999.72
2014	Fire Equipment Debt	1,372.00

- The Trustee was reimbursed for his personal telephone at a rate in excess of the 50 percent of the base monthly service allowed. The total of the excess was \$1,800.78 and was reimbursed by the Trustee to the Township on October 28, 2016.

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 31, 2016, with Rex A. Millhouse, Trustee.

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