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AN EQUAL OPPORTUNITY EMPLOYER

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July 30, 2014

TO: THE OFFICIALS OF JENNINGS TOWNSHIP, CRAWFORD COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Jennings Township (Township), for the period of January 1, 2010 to December 31, 2013, 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 *generally accepted auditing standards*. 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 Township's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, 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 Comment From Prior Report

- *Employees of the Township were paid without the Township withholding federal, state, and local taxes for 2010, 2011, 2012, and 2013.*

Current Period Comments

- *The financial institution did not return the actual cancelled checks with the monthly bank statements for the review period, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks were not returned.*

- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.*

- *W-2s were not issued for all Township employees.*

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 May 29, 2014, with Patricia Ramsey, Trustee.

Paul D. Joyce

Paul D. Joyce, CPA
State Examiner