



STATE OF INDIANA
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B45823

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February 15, 2016

TO: THE OFFICIALS OF JEFFERSONVILLE TOWNSHIP, CLARK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Jeffersonville Township (Township), for the period of January 1, 2010 to December 31, 2014, 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.

Current Period Comments

- *During the years 2010 through 2014, the Township paid a total of \$322,000.00 to various community service organizations from the Township Assistance Fund. In addition, the Township purchased \$7,250.00 in gas cards and \$7,938.75 in bus tickets from the Township Assistance Fund. No documentation was presented for review identifying the actual recipients of the above assistance.*
- *The Township paid \$60,000.00 in 2010 and \$60,000.00 in 2011 to a community service organization (CSO). No written contracts or agreements describing the purpose of the payments were presented for review. Dale Popp, Trustee, stated the CSO was required to relocate its facilities. The payments were to assist the CSO to pay for relocating its facilities so the CSO could continue services under other existing contracts with the Township.*
- *The Township also made payments to various other community service organizations in the amount of \$8,000.00, \$5,000.00, and \$14,194.29 during 2010, 2012, and 2014, respectively, from the Township fund without evidence of a contract.*

- *The Township paid \$190,716.00 directly to vendors from the year 2010 through the year 2014 for building repairs and equipment on behalf of various community service organizations (CSOs). No written agreements describing this type of financial arrangement were presented for review. In addition, no written documentation from the CSOs was presented for review acknowledging receipt of the building repairs and equipment.*
- *The Township disbursed \$2,439.28 for meals at local restaurants and \$3,748.06 for snacks, candy, and drinks during the years 2010 through 2014. Township officials stated that the local meals were for staff meetings and lunch meetings for their "Lunch and Learn" program where Township officials meet with various organizations or businesses to inform them of Township's duties and services. Township officials stated the snacks, candy, and drinks were made available to office staff during office hours. No agendas or lists of attendees were presented for review documenting the meetings. No Home Rule Resolution was adopted by the Township Board in accordance with Indiana Code 36-1-3-6 to authorize the above type expenditures.*
- *We identified payments without supporting documentation totaling \$6,581.37 for the years 2010 through 2014. The payments without supporting documentation included credit card purchases totaling \$4,897.15 and direct vendor payments totaling \$1,684.22. Through examination of other documentation, these expenses appear to be legitimate Township business. However, traditional supporting documentation was not maintained for these expenses.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate for the year 2013. Compensation reported on the Form 100-R was under reported for officials and employees in amounts ranging from \$500 to \$600.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, December 31, 2013, and December 31, 2014.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012, December 31, 2013, and December 31, 2014.*
- *The Annual Report for 2011 was not filed electronically until March 13, 2012, which was 12 days past the due date.*

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 September 2, 2015, with Dale Popp, Trustee; Shirley Bell, Chairman of the Township Board; and Joan Popp, 1st Deputy Township Clerk.

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