

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

SUPPLEMENTAL CHARGE REPORT

OF

JACKSON TOWNSHIP

HANCOCK COUNTY, INDIANA

January 1, 2012 to December 31, 2014



**FILED**  
04/07/2016



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Supplemental Charge Result and Comment: Payment of Unallowable Internet Expenses.....	4
Exit Conference.....	5
Summary of Charges .....	6

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Robert McDaniel	01-01-11 to 12-31-18
Chairman of the Township Board	Robert Engleking Keith Wilson	01-01-12 to 12-31-14 01-01-15 to 12-31-15



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TO: THE OFFICIALS OF JACKSON TOWNSHIP, HANCOCK COUNTY

This report is supplemental to our examination report of Jackson Township (Township), for the period from January 1, 2012 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any noncompliance resulting in charges that pertain to the Township. It should be read in conjunction with our Financial Statement Examination Report of the Township, which provides our opinion on the Township's financial statement, and the Supplemental Compliance Report of the Township, which reports examination results and comments that pertain to the Township. These reports may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The results of our examination are fully described in the Supplemental Charge Result and Comment and Summary of Charges as listed in the Table of Contents.

Any Official Response to the Supplemental Charge Result and Comment, incorporated within this report, was not verified for accuracy.

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

January 7, 2016

JACKSON TOWNSHIP, HANCOCK COUNTY  
SUPPLEMENTAL CHARGE RESULT AND COMMENT

**PAYMENT OF UNALLOWABLE INTERNET EXPENSES**

The Township paid for the entire cost of internet expenses for 2012, 2013, and 2014. The Township Office is in the Trustee's home and shares the same internet lines as the personal residence. As a result, the cost of the internet services attributable to the Township may not exceed 50 percent of the total monthly service billing. The other 50 percent of the internet expenses are considered personal and not an expense of the Township. The schedule below details the unallowable internet expenses paid with Township funds:

Description	Years	Amount
Internet Services	2012	\$ 245.50
Internet Services	2013	210.00
Internet Services	2014	223.50
Total		\$ 679.00

Regarding computer and internet service, the Indiana State Board of Accounts will not take audit exception to reasonable expenditures if:

1. A separate township office exists and the township has computers and Internet service in the name of the township. The expense for township computers and 100% of the proper monthly Internet service billing for township business may be paid if the township timely files the completed township annual report in an electronic format approved by the State Board of Accounts.
  
2. The only township office is in the home. Up to 100% of cost of a computer and up to 50% of the base monthly Internet service billing may be reimbursed for township business if approved by the township board in accordance with IC 36-6-8-3 and the township timely files the completed township annual report in an electronic format approved by the State Board of Accounts. (Township Bulletin and Uniform Compliance Guidelines, Volume 283, Page 3)

Robert McDaniel, Trustee, reimbursed the Township \$679 on January 27, 2016, for payment of unallowable internet expenses. (See Summary of Charges, page 6)

JACKSON TOWNSHIP, HANCOCK COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on January 27, 2016, with Robert McDaniel, Trustee.

JACKSON TOWNSHIP, HANCOCK COUNTY  
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Robert McDaniel, Trustee: Payment of Unallowable Internet Expenses, page 4	<u>\$ 679</u>	<u>\$ 679</u>	<u>\$ -</u>