

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

JACKSON TOWNSHIP

HANCOCK COUNTY, INDIANA

January 1, 2012 to December 31, 2014



FILED

04/07/2016

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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 | 01-01-11 to 12-31-14 01-01-15 to 12-31-15 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE JACKSON TOWNSHIP, HANCOCK COUNTY, INDIANA

This report is supplemental to our examination report of the 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 Examination Results and Comments 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. This report may be found at 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 Examination Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Results and Comments, incorporated within this report, was not verified for accuracy.

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

July 10, 2015

JACKSON TOWNSHIP
EXAMINATION RESULTS AND COMMENTS

PAYROLL DEDUCTIONS

Employees of the Township were paid without the Township withholding Medicare, social security and local taxes for 2012, 2013, and 2014. A Form 1099 was issued each year to the Trustee.

A similar comment appeared in prior Report B40529.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

COMPENSATION AND BENEFITS

A resolution establishing the salaries of the Township Officers and Employees was not presented for examination for the years 2012, 2013, and 2014. The total compensation and benefits paid to the Trustee, Clerk and Board members for 2012, 2013, and 2014 was \$17,250.

Indiana Code 36-6-6-10(b) states:

"The township legislative body shall fix the:

- (1) salaries;
- (2) wages;
- (3) rates of hourly pay; and
- (4) remuneration other than statutory allowances; of all officers and employees of the township."

Township Form No. 17 (revised 2008) has been prescribed to fulfill the requirements of the statute. (Accounting and Uniform Compliance Guidelines Manual for Townships Chapter 2)

JACKSON TOWNSHIP
EXIT CONFERENCE

The contents of this report were discussed on July 10, 2015, with Robert McDaniel, Trustee.