



STATE OF INDIANA
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B46588

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July 8, 2016

TO: THE OFFICIALS OF JEFFERSON TOWNSHIP, GREENE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the 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 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 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

- *The Annual Financial Report filed on Gateway for 2012, 2013, 2014, and 2015 did not match the Township records. This was caused because investments were not accounted for in the Township ledger.*

Years	Fund	Category	Amount Per Gateway	Amount Per Township Ledger	Difference
2012	Township	Beg Bal	\$ 133,541.61	\$ 35,665.42	\$ 97,876.19
2012	Township	End Bal	148,915.45	51,039.26	97,876.19
2012	Township Assistance	Beg Bal	131,920.35	20,427.30	111,493.05
2012	Township Assistance	End Bal	122,171.36	10,678.31	111,493.05
2012	Rainy Day	Beg Bal	32,612.44	7,374.34	25,238.10
2012	Rainy Day	End Bal	32,612.44	7,374.34	25,238.10
2012	Park and Rec	Beg Bal	17,674.58	2,281.92	15,392.66
2012	Park and Rec	End Bal	16,946.37	1,553.71	15,392.66
2013	Township	Beg Bal	148,915.45	51,039.26	97,876.19
2013	Township	End Bal	185,499.06	87,622.87	97,876.19
2013	Township Assistance	Beg Bal	122,171.36	10,678.31	111,493.05
2013	Township Assistance	End Bal	131,272.28	19,779.23	111,493.05
2013	Rainy Day	Beg Bal	32,612.44	7,374.34	25,238.10
2013	Rainy Day	End Bal	32,612.44	7,374.34	25,238.10
2013	Park and Rec	Beg Bal	16,946.37	1,553.71	15,392.66
2013	Park and Rec	End Bal	17,132.18	1,739.52	15,392.66
2014	Township	Beg Bal	185,499.06	87,622.87	97,876.19
2014	Township	End Bal	202,093.73	104,217.54	97,876.19
2014	Township Assistance	Beg Bal	131,272.28	19,779.23	111,493.05
2014	Township Assistance	End Bal	124,276.04	12,782.99	111,493.05
2014	Rainy Day	Beg Bal	32,612.44	7,374.34	25,238.10
2014	Rainy Day	End Bal	32,612.44	7,374.34	25,238.10
2014	Park and Rec	Beg Bal	17,132.18	1,739.52	15,392.66
2014	Park and Rec	End Bal	16,007.34	614.68	15,392.66
2015	Township	Beg Bal	202,093.73	104,217.54	97,876.19
2015	Township	End Bal	239,552.66	141,676.47	97,876.19
2015	Township Assistance	Beg Bal	124,276.04	12,782.99	111,493.05
2015	Township Assistance	End Bal	134,631.03	23,137.98	111,493.05
2015	Rainy Day	Beg Bal	32,612.44	7,374.34	25,238.10
2015	Rainy Day	End Bal	32,612.44	7,374.34	25,238.10
2015	Park and Rec	Beg Bal	16,007.34	614.68	15,392.66
2015	Park and Rec	End Bal	16,468.94	1,076.28	15,392.66

- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was incomplete. The report did not include all officers and employees of the Township.*
- *Payments made for cemetery mowing did not comply with the amount in the contract. The contract was overpaid by \$200.*
- *The Township paid penalties, interest, and other charges to Department of Treasury in the amount of \$10.76 because the Township did not remit payroll withholding payments on a timely basis.*
- *The Township did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2014. The report was filed on February 8, 2015, which is 8 days past the due date.*
- *The Township donated money to a local food pantry. Governmental funds should not be donated or given to other organizations, individuals, or governmental units unless specifically authorized by statute.*

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 April 14, 2016, with Risa Dyer, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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