

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

COMPLIANCE REPORT
OF
JACKSON TOWNSHIP
DUBOIS COUNTY, INDIANA
January 1, 2012 to December 31, 2015



FILED
01/20/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Sylvester L. Voegerl	01-01-11 to 12-31-18
Chairman of the Township Board	Greg Welp	01-01-12 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

The 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.

The Township 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/>.

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

December 15, 2016

JACKSON TOWNSHIP, DUBOIS COUNTY
RESULTS AND COMMENTS

ANNUAL REPORT ERRORS

The Annual Financial Report (AFR) filed on Gateway for 2013 did not match the Township's records.

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Ledger</u>	<u>Difference</u>
2013	Levy Excess	Receipts	\$ -	\$ 314.00	\$ (314.00)
2013	Township	Disbursements	14,908.49	14,973.49	(65.00)
2013	Township Assistance	Disbursements	2,609.37	2,627.37	(18.00)
2013	Fire Fighting	Disbursements	42,742.00	42,973.00	(231.00)
2013	Township	Ending Balance	32,240.06	32,175.06	65.00
2013	Township Assistance	Ending Balance	14,978.33	14,960.33	18.00
2013	Fire Fighting	Ending Balance	79,451.85	79,220.85	231.00
2013	Levy Excess	Ending Balance	-	314.00	(314.00)

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)

The adjustments in the above schedule were presented, approved and corrected by the Trustee on December 15, 2016.

ESTABLISHMENT OF SALARIES

The Township Board did not fix the salaries of the Township officials and employees for the years 2012, 2013, 2014, and 2015.

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."

APPROPRIATIONS

The Fire Fighting fund disbursements exceeded budgeted appropriations in the amount of \$1,200 during 2013.

JACKSON TOWNSHIP, DUBOIS COUNTY
RESULTS AND COMMENTS
(Continued)

Indiana Code 6-1.1-18-4 states: "Except as otherwise provided in this chapter, the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

TOWNSHIP ASSISTANCE STANDARDS NOT ESTABLISHED

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

Indiana Code 12-20-5.5-1 states:

"(a) The township trustee shall process all applications for township assistance according to uniform written standards and without consideration of the race, creed, nationality, or gender of the applicant or any member of the applicant's household.

(b) The township's standards for the issuance of township assistance and the processing of applications must be:

- (1) governed by the requirements of this article;
- (2) proposed by the township trustee, adopted by the township board, and filed with the board of county commissioners;
- (3) reviewed and updated annually to reflect changes in the cost of basic necessities in the township and changes in the law;
- (4) published in a single written document, including addenda attached to the document; and
- (5) posted in a place prominently visible to the public in all offices of the township trustee where township assistance applications are taken or processed."

NEPOTISM POLICY CERTIFICATION

Each elected officer did not certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, 2013, 2014, and 2015.

Indiana Code 36-1-20.2-16 states: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer has not violated this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year."

CONTRACTING WITH A UNIT POLICY CERTIFICATION

Each elected officer did not certify in writing that they had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012, 2013, 2014, and 2015.

Indiana Code 36-1-21-6 states: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer is in compliance with this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year."

JACKSON TOWNSHIP, DUBOIS COUNTY
RESULTS AND COMMENTS
(Continued)

UNTIMELY FILING OF ANNUAL REPORT

The Annual Financial Report for 2014 was not filed electronically until March 12, 2015, which was 12 days past the due date.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

JACKSON TOWNSHIP, DUBOIS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 15, 2016, with Sylvester L. Voegerl, Trustee.