

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

SPECIAL INVESTIGATION REPORT

OF

JEFFERSON TOWNSHIP

CASS COUNTY, INDIANA

January 1, 2012 to December 31, 2015



**FILED**  
01/23/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Gary Miller Mark Cotner	01-01-11 to 12-31-14 01-01-15 to 12-31-18
Chairman of the Township Board	Steven Temple	01-01-11 to 12-31-16



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JEFFERSON TOWNSHIP, CASS COUNTY

We have conducted a special investigation of the records of Jefferson Township (Township) for the period from January 1, 2012 to December 31, 2015. Our investigation was limited to the following records, ledger book, detailed reimbursement claims, duplicate checks, and bank statements. The purpose of our investigation was to determine if the accountability for cash and other assets are satisfactory and that the transactions related thereto are in compliance with the laws and regulations of the State of Indiana. The results of our investigation are fully described in the Special Investigation Result and Comment and Summary of Charges as listed in the Table of Contents.

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

July 12, 2016

JEFFERSON TOWNSHIP, CASS COUNTY  
SPECIAL INVESTIGATION RESULT AND COMMENT

***UNALLOWED REIMBURSEMENTS***

The Trustee reimbursed himself for personal expenses for heat, gas, and electric totaling \$1,416.08. This is in addition to the annual rent allowance of \$1,200 provided for in the Township budget.

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

On June 16, 2016, Mark Cotner, Trustee, reimbursed the Township \$1,416.08 for personal expenses. (See Summary of Charges, page 6)

JEFFERSON TOWNSHIP, CASS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 12, 2016, with Mark Cotner, Trustee.

JEFFERSON TOWNSHIP, CASS COUNTY  
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Mark Cotner, Trustee: Unallowed Reimbursements, page 4	<u>\$ 1,416.08</u>	<u>\$ 1,416.08</u>	<u>\$ -</u>