



**STATE OF INDIANA**  
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B47661

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February 2, 2017

TO: THE OFFICIALS OF JACKSON TOWNSHIP, CARROLL 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 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 Township did not comply with directives of Internal Revenue Service by issuing a 1099 for office rent to the former Trustee for the years 2012, 2013, and 2014 and to the current Trustee for the year 2015. The office rent was \$2,000 for 2012, 2013, and 2014, and \$2,200 for 2015.*
- *The records presented indicated in 2014 the Fire Fighting fund disbursements exceeded budgeted appropriations by \$186.70.*
- *The Gateway Annual Financial Report for 2012 was not filed electronically until July 1, 2013, which was 91 days past the due date.*
- *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 2013. The report was filed on February 12, 2014, which was 12 days past the due date.*

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 October 31, 2016, with Deborah L. Foreman, Trustee. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner