

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

COMPLIANCE REPORT  
OF  
JENNINGS TOWNSHIP  
OWEN COUNTY, INDIANA  
January 1, 2012 to December 31, 2016



**FILED**  
06/22/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Susan Nichols	01-01-11 to 12-31-18
Chairman of the Township Board	Donald Meek	01-01-12 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF JENNINGS TOWNSHIP, OWEN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Jennings Township (Township), Owen County, for the period January 1, 2012 to December 31, 2016, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Result and Comment contained herein describes the identified reportable instance 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 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

May 8, 2017

JENNINGS TOWNSHIP, OWEN COUNTY  
RESULT AND COMMENT

**ANNUAL FINANCIAL REPORT ERRORS**

The Annual Financial Report (AFR) filed on Gateway for 2012, 2013, and 2016 did not match the Township's records.

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per Township Ledger</u>	<u>Amount per AFR</u>	<u>Difference</u>
2012	Township	Receipts	\$ 12,490.94	\$ 11,790.94	\$ 700.00
2012	Township	Disbursements	11,069.59	11,539.59	(470.00)
2012	Township	Ending Balance	26,140.84	24,970.84	1,170.00
2012	Fire Fighting	Receipts	7,909.22	8,409.22	(500.00)
2012	Fire Fighting	Ending Balance	2,782.60	3,282.60	(500.00)
2013	Township	Disbursements	10,782.83	10,920.15	(137.32)
2013	Township	Ending Balance	25,497.84	25,360.52	137.32
2016	Township	Disbursements	13,866.21	13,889.43	(23.22)
2016	Township	Ending Balance	26,655.32	26,632.10	23.22

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

JENNINGS TOWNSHIP, OWEN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 8, 2017, with Susan Nichols, Trustee.