

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

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



**FILED**  
02/09/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Brian King	01-01-11 to 12-31-18
Chairman of the Township Board	Jack D. Dooley	01-01-12 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Jefferson Township (Township), Dubois County, 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 non-compliance 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 Official Response to the Results and Comments, if any, incorporated within this report, was not verified for accuracy.

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 28, 2017

JEFFERSON TOWNSHIP, DUBOIS COUNTY  
RESULTS AND COMMENTS

***PAYMENTS TO TRUSTEE***

Payments were made to the Trustee for cemetery mowing during 2013 and 2014 totaling \$875. the payments made were in addition to the salary fixed by the Township Board, not reported as compensation on Form W-2 or 1099, and no service contract was presented to document the payment was provided for additional services rendered.

All payments for cemetery mowing paid to the Trustee during 2013 and 2014 were made without a conflict of interest form on file with the Indiana State Board of Accounts or on Gateway.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

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)

Conflict of interest disclosures must be completed on Gateway.

The attorney for the unit or a private attorney must be consulted in regard to whether a conflict of interest disclosure statement must be filed and whether the format of the disclosure is sufficient. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

JEFFERSON TOWNSHIP, DUBOIS COUNTY  
RESULTS AND COMMENTS  
(Continued)

**ANNUAL FINANCIAL REPORT ERRORS**

The Annual Financial Report (AFR) filed on Gateway for 2015 contained errors in reporting of beginning cash balances and did not properly reflect the financial activity of the Township.

Year	Fund	Category	Amount per AFR	Amount per Ledger	Difference
2015	Township	Beg. Bal.	\$ 69,195.74	\$ 34,597.87	\$ 34,597.87
2015	Township Assistance	Beg. Bal.	12,714.62	6,357.31	6,357.31
2015	Fire Fighting	Beg. Bal.	28,280.54	14,140.27	14,140.27
2015	Township	End. Bal.	65,745.71	31,147.84	34,597.87
2015	Township Assistance	End. Bal.	14,383.20	8,025.89	6,357.31
2015	Fire Fighting	End. Bal.	27,569.36	13,429.09	14,140.27

The adjustments in the above schedule were presented and approved by the Trustee. Adjustments were made to Gateway report on December 28, 2017.

Units 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. 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)

JEFFERSON TOWNSHIP, DUBOIS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 28, 2017, with Brian King, Trustee.