

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

COMPLIANCE REPORT  
OF  
JENNINGS TOWNSHIP  
FAYETTE COUNTY, INDIANA  
January 1, 2014 to December 31, 2017



**FILED**  
09/21/2018



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Other Information - Unaudited:	
Schedule of Cash and Investment Balances - Regulatory Basis .....	6
Result and Comment:	
Overdrawn Cash Balances .....	7
Exit Conference.....	8

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Wayne Scholl (deceased)	01-01-11 to 10-31-15
	Marsha Gettinger	11-01-15 to 03-31-16
	Jason Ruf	04-01-16 to 12-31-18
Chairman of the Township Board	David Gettinger	01-01-14 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JENNINGS TOWNSHIP, FAYETTE 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), Fayette County, for the period of January 1, 2014 to December 31, 2017, 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 Schedule of Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, is presented as other information. It has not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on it.

Any Official Response to the Result and Comment, incorporated within this report, was not verified for accuracy.

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

August 16, 2018

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#### OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Reports information can be found on the Indiana Gateway for Government Units (Gateway) website: <https://gateway.ifionline.org/>. The schedule presented herein is presented as other information and is derived from the Township's Annual Financial Reports information and has not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, balances may differ.

JENNINGS TOWNSHIP, FAYETTE COUNTY  
 SCHEDULE OF CASH AND INVESTMENT  
 BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

Fund	Cash and Investments 12-31-17
Township	\$ (12,866)
Township Assistance	4,628
Fire Fighting	9,364
Rainy Day Fund	<u>50</u>
Total	<u>\$ 1,176</u>

JENNINGS TOWNSHIP, FAYETTE COUNTY  
RESULT AND COMMENT

***OVERDRAWN CASH BALANCES***

A similar comment also appeared in prior Reports B36508, B39293, and B44318.

The Township fund had an overdrawn cash balance of \$11,022, \$9,722, \$12,172, and \$12,866 at December 31, 2014, 2015, 2016, and 2017, respectively.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

JENNINGS TOWNSHIP, FAYETTE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 16, 2018, with Jason Ruf, Trustee.