

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

COMPLIANCE REPORT  
OF  
JEFFERSON TOWNSHIP  
PULASKI COUNTY, INDIANA  
January 1, 2014 to December 31, 2017



**FILED**  
01/25/2019



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Betty Kruger	01-01-11 to 12-31-18
Chairman of the Township Board	Carl Kopka	01-01-14 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JEFFERSON TOWNSHIP, PULASKI 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), Pulaski 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 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 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

December 11, 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.

JEFFERSON TOWNSHIP, PULASKI COUNTY  
 SCHEDULE CASH AND INVESTMENT  
 BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

Fund	Cash and Investments 12-31-17
Township General	\$ 28,388
Township Assistance	6,391
Fire Fighting Fund	50,416
Rainy Day	<u>4,285</u>
Total	<u>\$ 89,480</u>

JEFFERSON TOWNSHIP, PULASKI COUNTY  
RESULT AND COMMENT

***ANNUAL FINANCIAL REPORT CONTAINED ERRORS***

A similar comment appeared in prior Report B45047.

The Township's Annual Financial Report for 2014, 2015, 2016, and 2017 contained errors due to the omission of the receipts and disbursements activity and the cash balance of a trust, which the Township had received from a resident to be used for cemetery care. The balance of the trust was \$54,951 at December 31, 2017.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

JEFFERSON TOWNSHIP, PULASKI COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 11, 2018, with Betty Kruger, Trustee.