

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

COMPLIANCE REPORT

OF

JACKSON TOWNSHIP

BROWN COUNTY, INDIANA

January 1, 2014 to December 31, 2017



FILED
02/07/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Malinda M. Weddle Sandra K. Higgins	01-01-11 to 12-31-14 01-01-15 to 12-31-18
Chairman of the Township Board	Larry L. Gardner	01-01-14 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JACKSON TOWNSHIP, BROWN 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), Brown 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 instances 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

December 19, 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.

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

Fund	Cash and Investments 12-31-17
Township	\$ 7,074
Township Assistance	7,702
Fire Fighting	16,958
Rainy Day	23,621
Levy Excess	2,761
Cumulative Fire Fund	143,400
Needmore Cemetery	<u>77,491</u>
 Total	 <u><u>\$ 279,007</u></u>

JACKSON TOWNSHIP, BROWN COUNTY
RESULT AND COMMENT

CONTRACTS

A similar comment also appeared in prior Report B44494.

In 2017, the Township made payments to the Fruitdale Volunteer Fire Department and the Jackson Township Fire Department for fire protection services totaling \$21,360 and \$21,360, respectively, which exceeded the amounts stated in the respective contracts of \$21,135 and \$21,135. Additionally, in 2015 and 2017, respectively, the Township made disbursements from the Cumulative Fire Fund on behalf of the Jackson Township Fire Department totaling \$49,220 and \$82,809, which exceeded the amounts stated in the contract of \$0 and \$20,000.

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)

JACKSON TOWNSHIP, BROWN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 19, 2018, with Sandra K. Higgins, Trustee.