

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

COMPLIANCE REPORT
OF
SUGAR CREEK TOWNSHIP
CLINTON COUNTY, INDIANA
January 1, 2012 to December 31, 2016



FILED
04/13/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	John L. Bonecutter	01-01-12 to 12-31-18
Chairman of the Township Board	Dane Hastings	01-01-12 to 12-31-12
	Kenneth G. Cline	01-01-13 to 08-25-16
	(Vacant)	08-26-16 to 12-31-16
	Mark Butcher	01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SUGAR CREEK TOWNSHIP, CLINTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Sugar Creek Township (Township), Clinton 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 Results and Comments contained herein describe 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.

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

February 14, 2017

SUGAR CREEK TOWNSHIP, CLINTON COUNTY
RESULTS AND COMMENTS

ISSUANCE OF FORM 1099

The Township did not comply with directives of Internal Revenue Service by issuing a 1099 for office rent to the Trustee for the period. The amount of office rent paid to the Trustee was \$1,000 each year for the years 2012 through 2016.

Also, contractual payments were made in excess of \$600 without the issuance of a 1099.

Units are required to comply with all grant agreements, rules and 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)

OFFICIAL BOND

An official bond was not filed in the Office of the County Recorder for 2016.

Indiana Code 5-4-1-5.1(b) states in part: "Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder . . ."

SUGAR CREEK TOWNSHIP, CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 14, 2017, with John L. Bonecutter, Trustee.