

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

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

SPECIAL INVESTIGATION REPORT

OF

BUCK CREEK TOWNSHIP

HANCOCK COUNTY, INDIANA

January 1, 2017 to May 26, 2022



FILED

02/11/2025

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TO: THE OFFICIALS OF BUCK CREEK TOWNSHIP, HANCOCK COUNTY, INDIANA

This is a special investigation report for Buck Creek Township (Township), Hancock County, for the period January 1, 2017 to May 26, 2022, and is in addition to any other report for the Township as required under Indiana Code 5-11-1. All reports pertaining to the Township may be found at www.in.gov/sboa/.

We performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts and were limited to records associated with the Fire Department. 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.

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

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

December 20, 2024

BUCK CREEK TOWNSHIP, HANCOCK COUNTY
RESULTS AND COMMENTS

BACKGROUND

David Sutherlin (Sutherlin) was the former Fire Chief for the Township and an employee of the Township during the entire period of this examination. On June 13, 2022, the former Trustee Jack Negley (Negley) and Sutherlin entered into a Mutual Release Agreement resulting in a payout of Sutherlin's compensatory (comp) time balance in the amount of \$79,557.59. Negley took over as Trustee on January 27, 2021, after the passing of the late Trustee Melvin Branson (Branson). Negley served as Trustee until December 31, 2022.

Current Township officials contacted the Indiana State Board of Accounts (SBOA) regarding the legality of the comp time payout, in accordance with Indiana Code 5-11-1-27(j), and a special investigation was opened. The following describes noncompliance with statutes or the *Accounting and Uniform Compliance Guidelines Manual for Townships*.

AUTHORITY AND DUTIES OF THE TRUSTEE

The Trustee's statutorily prescribed duties are set forth at Indiana Code 36-6-4-3, which provides in part that the Trustee "shall":

". . . (5) Receive and pay out township funds.

(6) Examine and settle all accounts and demands chargeable against the township."

QUESTIONED COST: FIRE CHIEF'S PRESENTATION OF DUBIOUS "EMPLOYMENT CONTRACT"

In an interview of Sutherlin conducted by the SBOA on March 9, 2023, Sutherlin stated that he determined in May of 2022 that he was going to leave his position as Fire Chief. According to former Trustee Negley, Sutherlin provided him timesheets for 2008, 2009, 2011, 2014, 2016, 2017, 2018, 2019, 2020, 2021, and 2022. The timesheets showed a running balance of comp time that had been calculated by Sutherlin monthly. The comp hours earned per year were calculated and written on the back of each timesheet by Sutherlin. There were no timesheets presented for the SBOA to observe for the years 2010, 2012, 2013, and 2015. It is unknown how much comp time was used or earned for these years. There was no evidence that any other individual at the Township reviewed, signed off, or approved Sutherlin's timesheets confirming that the hours he recorded were correct. In the interview of Sutherlin on March 9, 2023, Sutherlin stated that these timesheets were retained in boxes of records in the Fire Department, and he turned them into Negley when he resigned from the Fire Chief position.

While providing the timesheets to Negley, Sutherlin also provided a document titled "Chief Administrator for Buck Creek Township Fire Department" (employment contract) dated August 1, 2006. During the March 9, 2023 interview, Sutherlin stated that the contract had been made between him and former Trustee Branson. The contract included a clause that stated, "Time worked over 40 hours per week can be collected and utilized as convenient to the employee and employer. . . ."

After providing the employment contract and timesheets to Negley, Sutherlin stated that he was owed the comp time hours he had accumulated, upon resigning from the Fire Chief position. Negley and Sutherlin then came to a Mutual Release Agreement on May 26, 2022. The agreement stated in part that "Township and Fire Chief have agreed to compromise and pay Fire Chief Seventy-Nine Thousand Five Hundred Fifty-seven Dollars and Seventy-nine Cents (\$79,557.79) for any and all comp time from date of hire through his last day of employment." The agreement was only signed by Sutherlin and Negley. There was no signature of any Township Board members on the agreement that documented approval of the payout by the Township Board.

BUCK CREEK TOWNSHIP, HANCOCK COUNTY
RESULTS AND COMMENTS
(Continued)

Negley provided the SBOA with a copy of an email from the Township's accounting consultants addressed to the Township Attorney, that stated "Buck Creek Township has room in their 2022 budget to pay Dave Sutherlin out his comp time in full totaling \$79,557.79." After communicating with both parties [Township Attorney and accounting consultants], Negley then made the payout of 2,355 hours, which equated to a gross amount of \$79,557.79, to Sutherlin for his balance of comp time. The comp time payout resulted in a net amount of \$42,706.04. This payment was made from the Salaries and Wages budget line item with money that had already been appropriated by the Township Board.

In the minutes of the June 13, 2022 Township Board meeting, it was recorded that "Chief Dave Sutherlin resigned from Buck Creek Township Fire Department. Jack (Negley) read resignation letter. Dave Sutherlin was paid out remaining Comp time- 11 years 2355 hours of comp time \$79,557.79." There was no evidence that the Township Board approved this payment at the meeting. There was no note that the decision to make the comp time payout was taken to a vote by the Township Board.

The SBOA contacted Negley, and he provided the employment contract, Mutual Release Agreement, Sutherlin's timesheets for years stated above, and other supporting documentation for the payout made to Sutherlin.

A review of Sutherlin's timesheets was performed after finding that the hours that had been calculated manually by Sutherlin did not equal the amount he was paid out for each year. Upon abstracting the timesheets, the SBOA noted discrepancies between actual hours earned and hours calculated on the timesheets. We found that Sutherlin had accrued 409 hours less than what he was paid for, resulting in an overpayment of \$13,817.04 as follows:

Year	Additional Hours	Amount Overpaid
2008	16	\$ 540.52
2009	1	33.78
2011	61	2,060.73
2014	52	1,756.69
2016	82	2,770.17
2017	27	912.13
2018	5	168.91
2019	28	945.91
2020	(3)	(101.35)
2021	132	4,459.29
2022	8	270.26
Totals	409	\$ 13,817.04

During the March 9, 2023 interview of Sutherlin, the SBOA discussed how the comp hours were kept and who calculated the 2,355 comp hours that were paid out. During this meeting, Sutherlin confirmed that there was no system that kept track of the amount of time that had been paid out or earned. The amount paid was based off the number of hours calculated on the timesheet. He did not make a comment about the difference between what the SBOA calculated and the amount that was paid out at this time.

BUCK CREEK TOWNSHIP, HANCOCK COUNTY
RESULTS AND COMMENTS
(Continued)

On April 12, 2023, Sutherlin requested a second meeting with the SBOA. A meeting was then scheduled for April 19, 2023. Before the meeting, the SBOA reviewed all the supporting documentation provided by Negley. Upon further review of the employment contract, the SBOA noticed multiple spelling and grammatical errors within the document.

Furthermore, upon reviewing Branson's signature on this contract, it was noticed by the SBOA that his last name was misspelled. The SBOA then discovered a contract for the use of the Township Attorney for the calendar year 2021 that had been attached to the Township Board minutes from the November 11, 2020 Township Board meeting and uploaded into the Indiana Gateway for Government Units (Gateway) financial reporting system. Upon comparing the employment contract and the Township Attorney contract, the employment contract appeared to be structured and worded like the Township Attorney contract that had been uploaded into Gateway.

The following are excerpts from each contract to show the similarities between the Township Attorney contract and the employment contract submitted by Sutherlin:

Comparison # 1-

Township Attorney Contract:

LEGAL SERVICES AGREEMENT

THIS AGREEMENT, made and entered into by and between the Buck Creek Township Trustee of Buck Creek Township within Hancock County, Indiana, to be hereinafter known as "Contracting Agency" [REDACTED] Attorney-at-Law at [REDACTED], Greenfield, Indiana to be known hereinafter as "Contractor" is to hereby set our terms and conditions as follows:

Employment Contract:

Chief Administrator for Buck Creek Township Fire Department

This Agreement made and entered in and between by the Buck Creek Township, Hancock County, Indiana, to be herein and after known as the "Employer" and David E Sutherlin to be known herein and after the "Employee" is hereby set term and conditions as follows:

Comparison # 2-

Township Attorney Contract:

ARTICLE ONE

That said Contracting Agency hereby exclusively employs said Contractor for the purposes and under the conditions designated and set forth herein, and said Contractor agrees to perform such work in a timely manner.

BUCK CREEK TOWNSHIP, HANCOCK COUNTY
RESULTS AND COMMENTS
(Continued)

Employment Contract:

Article I

That said Employer, hereby employs said employee for the purposes and under the conditions designed and set forth herein, and said employee agrees to perform such work in a timely manner.

Comparison # 3-

Township Attorney Contract:

ARTICLE TWO

The Contractor will advise and consult with the Contracting Agency on matters pertaining to the governing of the Buck Creek Township Board, Buck Creek Township Fire Department and other Township matters in the following scope:

1. The Contractor will be reasonably available to consult over the telephone or by mail or in person when requested by the Contracting Agency;
2. The Contractor will meet with the Buck Creek Township Board Members, Buck Creek Township Fire Department at their routine meetings and at such other times as may be deemed reasonably necessary by both parties;
3. The Contractor will make visits and arrange for conferences or meetings which are essential to the governing of the Buck Creek Township Board, Buck Creek Township Fire Department as requested by the Buck Creek Township Board Members.
4. The Contractor will represent the Contracting Agency in any and all legal matters in which such representation is within the scope of Contractor's legal experience and expertise.

Employment Contract:

Article III

The employee will advise and consult with the employer on matters pertaining to Buck Creek Township Fire Department in the follow Scope:

1. The employee will be reasonably available to consult over the Telephone, E-mail, Text, or in person when requested by the employer.
2. The employee will meet with the Buck Creek Township Advisory Board at there meetings, when possible and at such other times as may be deemed necessary by one or both parties.

BUCK CREEK TOWNSHIP, HANCOCK COUNTY
RESULTS AND COMMENTS
(Continued)

Comparison # 4-

Township Attorney Contract:

ARTICLE THREE

It is understood that the period covered by the work outlined in Article Two, herein, will be accomplished during the calendar year of 2021.

Employment Contract:

Article IV

It is understood that the period covered by the work outline in Article II, herein can expire December 31, 2023.

Comparison # 5-

Township Attorney Contract:

ARTICLE FIVE

That for the accomplishment of the work set forth above, the Contractor shall be reimbursed by the Contracting Agency in the amount of \$175.00 per hour. The method of payment shall be either payment of the Contractor's monthly statement upon receipt and approval of said claim by the Buck Creek Township Board of the Contracting Agency and if not monthly, at least quarterly.

Employment Contract:

Article V

That for the accomplishment of work set forth above, the employee shall be reimbursed by the township the agreed amount for the calendar year of the work performed. Pay will be received by the employee bi-monthly in the same method as other employees of Buck Creek Township Fire Department.

The employee will receive unlimited use of a department owed Command vehicle. Operation and Maintenance expense will be responsibility of the Township.

The employee will receive three weeks of paid vacation to utilized at the employee discretion. Unused vacation can be carried over year to year.

The employee will receive three personal days of time off.

BUCK CREEK TOWNSHIP, HANCOCK COUNTY
RESULTS AND COMMENTS
(Continued)

Time worked over 40 hours per week can be collected and utilized as convenient to the employee and employer.

With the exception to the above agreements, the employee will receive the same benefit package as all other Buck Creek Township Fire Department career employees.


Among all the similarities between the employment contract and the Township Attorney contract noted by the SBOA, the employment contract clause that stated, "It is understood that the period covered by the work outline in Article II, herein can expire December 31, 2023" (Comparison # 4) stood out from the rest. It is unusual for an employment contract, dated August 1, 2006, to have a duration period of 17 years and 5 months with a discretionary expiration date.

During the April 19, 2023 meeting with Sutherlin, he stated that he was not the one who calculated the comp time hours that were paid out, but was understanding that the numbers were off, and he was overpaid based upon the hours recorded on the timesheet. Later, in a joint interview with the Indiana State Police on April 4, 2024, Sutherlin confirmed that it was his handwriting on the back of all the timesheets and that he had calculated the hours.

Also, during the April 19, 2023 meeting with Sutherlin, the SBOA questioned the employment contract that had the clause stating that it could expire on December 31, 2023. He agreed that the time period seemed odd, but that is how it was prepared so he went with it at the time. He stated that the former Township Attorney had created the document. The Township Attorney contract had been prepared and created by the same attorney Sutherlin claimed created the employment contract.

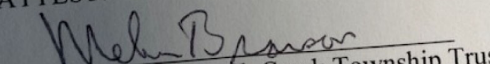
Following the April 19, 2023 meeting with Sutherlin, the SBOA then requested and reviewed 22 examples of Branson's signature on other documents that were in the Township's files. The handwriting was not consistent with the signature on the employment contract reviewed by the SBOA. In 21 out of 22 signatures reviewed, Branson signed "Melvin" as opposed to "Mel." The one example of him signing "Mel" reviewed was on a sign in sheet for a Township Board meeting. On all legal documents or ordinances reviewed by the SBOA, he would sign "Melvin." On the employment contract, the name was signed "Mel Branson." Furthermore, there are no signatures on the contract of a Township Board member or the attorney Sutherlin claimed made the document. The following signatures were obtained by the SBOA following the April 19, 2023 meeting with Sutherlin:

Employment Contract Signature:

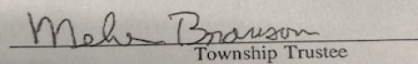


Melvin Branson

Signatures located on documents in the Township office:



Melvin Branson, Buck Creek Township Trust



Township Trustee

BUCK CREEK TOWNSHIP, HANCOCK COUNTY
 RESULTS AND COMMENTS
 (Continued)

Melvin Branson
 Township Trustee

the below benefits. The signatures below are of
 the Career Buck Creek Township Fire Department
 Township Trustee.
Melvin Branson
 Signature Trustee

Melvin Branson
 Management's Signature

Melvin Branson

Melvin Branson

Melvin Branson
 W. C. BRANSON TOWNSHIP TRUSTEE

Mel Branson

Melvin W Branson
 Melvin W. Branson, Trustee

Melvin Branson

Melvin Branson
 Buck Creek Township Trustee

Melvin Branson
 Melvin Branson, Trustee

Melvin Branson
 Township Trustee

Attest:
Melvin Branson
 Buck Creek Township Trustee

Attested this _____ 5th _____ day of _____
Melvin Branson
 (Signature)

Attested this _____ 22nd _____ day of _____
Melvin Branson
 (Signature)

Attest: Melvin Branson, Fiscal Officer

Attested this _____ day of _____
Melvin Branson
 Signature

Melvin Branson
 Trustee, Mel Branson

Melvin Branson
 Fiscal Officer

Attest: Melvin Branson
 Township Trustee

BUCK CREEK TOWNSHIP, HANCOCK COUNTY
RESULTS AND COMMENTS
(Continued)

The SBOA then contacted the attorney that Sutherlin stated created the employment contract document. The attorney responded by stating he did not become the Township Attorney until 2021 or 2022. The SBOA then asked if the employment contract could have been created by other partners in the attorney office in 2006. The SBOA did not receive a response to this email and other follow up emails. The SBOA then visited the attorney's office on March 18, 2024, to request an answer to the prior inquiry regarding the creation of the document. That same day the SBOA received confirmation that the attorney's office did not create the employment contract.

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

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 law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines for Townships, Chapter 1)

Indiana Code 36-6-6-10 states in relevant part:

". . . (b) As used in this section, 'compensation' means the total of all money paid to an elected township officer for performing duties as a township officer, regardless of the source of funds from which the money is paid. The term includes all employee benefits paid to an elected township officer, including life insurance, health insurance, disability insurance, retirement benefits, and pension benefits. For purposes of determining an increase or decrease in compensation of an elected township officer, the term does not include any of the following:

(1) Payment of an insurance premium.

(2) Payments in recognition of:

(A) longevity;

(B) professional certifications; or

(C) educational advancements;

that are separately identified on a salary ordinance or resolution.

(3) Payment of a stipend or per diem allowed by statute.

(c) The township legislative body shall fix the compensation of all officers and employees of the township. Compensation shall be established using an annual, monthly, or biweekly salary schedule. . . ."

As a result of the dubious nature of the employment contract, the SBOA considered the comp time payout under the Mutual Release Agreement of \$79,557.79 to be a questioned cost.

BUCK CREEK TOWNSHIP, HANCOCK COUNTY
RESULTS AND COMMENTS
(Continued)

**QUESTIONED COSTS: TOWNSHIP FUNDS DEPOSITED
INTO FIRE DEPARTMENT AUXILIARY ACCOUNT**

Background

The Township's Fire Department maintained a separate auxiliary bank account as a result of forming a domestic nonprofit corporation named Buck Creek Township Volunteer Fire Department Inc (the "nonprofit").

According to business entity reports on the Secretary of State's website, the nonprofit was created on December 14, 1954. On the business entity report dated January 16, 2002, a change in the registered agent was made to reflect that Sutherlin was made the registered agent. Sutherlin remained listed as the registered agent until the entity was administratively dissolved on June 5, 2023, due to the failure of the nonprofit to make required entity filings. The auxiliary bank account was operated by the Fire Department, separate from the Township. Although the nonprofit was administratively dissolved on June 5, 2023, the auxiliary bank account remains active and operated by the Township Fire Department.

SBOA Investigation

During the investigation at the Township, the SBOA was notified by the current officials that Township funds were being deposited into the auxiliary bank account. The SBOA obtained the records for this bank account that were kept on file at the Township Fire Department and subpoenaed deposit slips and copies of checks deposited into the auxiliary account. We were able to determine the following Township funds were being deposited into the auxiliary account during the engagement period:

- Sale of Township vehicles
- LOIT Tax Distribution
- Township Community Room rental fees
- Special Event EMS Income
- Hancock County Redevelopment Commission Stipend

During the special events performed by the Fire Department, they would use equipment owned by the Township and were being paid for by the Township. In most cases, the money from these events would go into the Township bank account. While interviewing Sutherlin, he stated that Branson would deposit these funds into the auxiliary account to avoid making additional appropriations for needed equipment for the Fire Department. He would then have Sutherlin purchase the equipment out of the auxiliary account, according to Sutherlin.

The SBOA was able to determine that 276 checks totaling \$105,906.50 in Township funds were deposited into the auxiliary bank account. We documented \$28,892.10 in checks to Fire Department employees, as well as, a \$4,225 cash withdrawal made on December 11, 2018.

BUCK CREEK TOWNSHIP, HANCOCK COUNTY
RESULTS AND COMMENTS
(Continued)

Indiana Code 5-13-6-1 states in relevant part:

". . . (c) Except as provided in subsections (d) and (g), all local officers, except township trustees, who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the several local boards of finance that have jurisdiction of the funds. The public funds collected by township trustees shall be deposited in the designated depository on or before the first and fifteenth day of each month. Public funds deposited under this subsection shall be deposited in the same form in which they were received. . . ."

Proceeds generated by the sale or rental of property must be receipted into the fund which originally purchased the property unless otherwise provided by law. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

As a result of the Township funds being deposited in the Fire Department's nonprofit auxiliary account, the SBOA considered the total of \$33,117.10 from the checks written to employees and the cash withdraw made on December 11, 2018, to be questioned costs. In addition to these questioned costs, the SBOA also recommends that the nonprofit fire department return the \$105,906.50 in Township funds to the Township.

INTERNAL CONTROLS

Sutherlin did not assert that he was entitled to a comp time payout based on any particular Ordinance or Leave Time Policy of the Township. Rather, Sutherlin's sole support for his claim to a comp time payout was (1) the employment contract; and (2) his self-prepared timesheets over the years.

With respect to the employment contract, irregularities should have been discerned as highlighted above. In particular, the unusual duration period, 17 years and 5 months, along with a discretionary expiration date, ought to have motivated a more rigorous investigation into the document's authenticity, including the identification of its creator.

Similarly, Sutherlin's claim to a specific dollar amount under the employment agreement was based solely on his own self-reporting of time cards. There was no evidence that anyone at the Township reviewed or approved any of Sutherlin's time cards, until such time as he presented them to Negley in support for his claim to payment under the employment contract. There was no evidence that any Township official or employee was simultaneously keeping track of Sutherin's comp time balance that he may or may not have been entitled to. Sutherlin was also able to receive additional comp hours in his payout because the Township did not review the hours reported, as self-calculated by Sutherlin on the timesheets. Additionally, the payout was made without any record of four years' worth of timesheets. The Township did not verify that these comp hours hadn't been used during the four years that were missing.

The Township and Fire Department did not have the proper segregation of duties in accordance with Sutherlin's time worked. No one approved or signed off on Sutherlin's time to ensure that it was correct.

The Township did not ensure all Township funds were being deposited into the Township bank account. This allowed for 276 checks totaling \$105,906.50 in Township funds being deposited in the Fire Department's auxiliary account.

BUCK CREEK TOWNSHIP, HANCOCK COUNTY
RESULTS AND COMMENTS
(Continued)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. These standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

TOWNSHIP CRIME INSURANCE POLICY

The following is crime and fidelity insurance policy coverage information obtained by the Township:

<u>Period</u>	<u>Coverage</u>
01-14-17 to 01-14-18	\$ 50,000
01-14-18 to 01-14-19	140,000
01-14-19 to 01-14-20	140,000
01-14-20 to 01-14-21	140,000
01-14-21 to 01-14-22	140,000
01-14-22 to 01-14-23	140,000

BUCK CREEK TOWNSHIP, HANCOCK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 14, 2025, with Micki Simunek, Trustee; Jennifer Condrey, Deputy Trustee; Jennifer Fellerman, Township Board Secretary; and Brandon Wilch, Fire Chief.



Buck Creek Township

Hancock County, Indiana

January 16, 2025

As the current board, we fully support the State Board of Accounts' investigation and want to assure the township residents that proper controls and procedures have been put in place to prevent the situation from occurring in the future.

Kenny Simmons, President

Jennifer Fellerman, Secretary

Andy DeLivron, Board Member

5809 West Airport Boulevard, Greenfield, Indiana 46140 317-353-357
<https://buckcreektownship.in.gov/>



January 22, 2025

Trustee Statement - Official Response

After the May 2022 Primary Election, firefighters brought several internal concerns to my attention that warranted further investigation. The most pressing issue was the legality of compensatory time accrual and payout to the former Fire Chief, David Sutherlin. Troubled by several questionable details, I contacted the State Board of Accounts. They initiated a formal investigation, ensuring that my term, beginning in January 2023, would start with a clear and transparent foundation.

Upon assuming office, I immediately identified areas in the Township office where internal controls needed significant improvement. Key areas included the division of responsibilities, implementation of accounting controls; and the establishment of a comprehensive set of fiscal and management policies. These updated procedures were reviewed with the State Board of Accounts audit staff during their scheduled audit in 2023 of our records dating from 2018–2022. During this process, financial inconsistencies were flagged and incorporated into the special investigation already in process by the State Board of Accounts. The resulting 2½-year investigation into our finances culminated in the attached report.

I am shocked and saddened by the findings in this report. While I never had the opportunity to work with Dave Sutherlin at Buck Creek, I understand that he was highly respected and served our community as Fire Chief for many years. As Trustee of Buck Creek Township, I am actively exploring avenues to recover financial losses, ensuring that Township funds are restored to the operating budget, which includes vital resources for our Fire Department.

Public trust is my highest priority. I assure the residents of Buck Creek Township that I am committed to serving with honesty, integrity, and passion every day—qualities you can take pride in.

Micki Simunek

Buck Creek Township Trustee

AFFIDAVIT

STATE OF INDIANA)
)
MARION COUNTY)

I, Cole Wesley, being sworn on my oath, state that the foregoing report based on the official records of Buck Creek Township, Hancock County, Indiana, for the period from January 1, 2017 to May 26, 2022, is true and correct to the best of my knowledge and belief.

Cole Wesley
Field Examiner

Subscribed and sworn to before me this 6 day of FEBRUARY, 2025.

Juanita M. Hendricksen
Notary Public

My Commission Expires: 10-19-31

County of Residence: HENDRICKS

