

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

SPECIAL INVESTIGATION REPORT

OF

DEER CREEK TOWNSHIP

CASS COUNTY, INDIANA

January 1, 2012 to December 31, 2015



FILED
04/07/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Robert L. Peter	01-01-11 to 08-16-12
	Scott Harris	08-17-12 to 12-31-14
	Steve Carroll	01-01-15 to 12-31-18
Chairman of the Township Board	John Hardy	01-01-12 to 12-31-12
	Dale Forgey	01-01-13 to 12-31-13
	Bill Fouts	01-01-14 to 12-31-14
	Dale Forgey	01-01-15 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF DEER CREEK TOWNSHIP, CASS COUNTY

We have conducted a special investigation of the records of Deer Creek Township (Township) for the period from January 1, 2012 to December 31, 2015. Our investigation was limited to the following records: ledger book, detailed reimbursement claims, duplicate checks, and bank statements. The purpose of our investigation was to determine if the accountability for cash and other assets are satisfactory and that the transactions related thereto are in compliance with the laws and regulations of the State of Indiana. The results of our investigation are fully described in the Special Investigation Result and Comment and Summary of Charges as listed in the Table of Contents.

This report was forwarded to the Office of the Indiana Attorney and the local prosecuting attorney.

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

June 29, 2016

DEER CREEK TOWNSHIP, CASS COUNTY
SPECIAL INVESTIGATION RESULT AND COMMENT

UNALLOWED REIMBURSEMENTS

On numerous occasions during the period January 1, 2015 to December 31, 2015, the Trustee, Steve Carroll (Carroll), was reimbursed for mileage, meals, and other expenses outside the Township's normal business. The total of the unallowed reimbursements was \$2,299.24.

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Carroll was requested to reimburse the Township \$2,299.24 for unallowed reimbursements. Carroll began making reimbursement in 2016 to the Township. Carroll made four payments of \$100 in September, October, November, and December. (See Summary of Charges, page 6)

DEER CREEK TOWNSHIP, CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 29, 2016, with Steve Carroll, Trustee.

DEER CREEK TOWNSHIP, CASS COUNTY
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Steve Carroll, Trustee: Unallowed Reimbursements, page 4	<u>\$ 2,299.24</u>	<u>\$ 400.00</u>	<u>\$ 1,899.24</u>

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.

AFFIDAVIT

STATE OF INDIANA)
Cass)
 COUNTY)

I, Sandra Gerlach, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records as described in our letter to the officials of the Deer Creek Township, Cass County, Indiana, for the period from January 1, 2012 to December 31, 2015, is true and correct to the best of my knowledge and belief.

Sandra Gerlach
Field Examiner

Subscribed and sworn to before me this 13th day of December, 2016

Daphne L. Slusher
Notary Public

My Commission Expires: _____

County of Residence: _____

