

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

BEECH CREEK TOWNSHIP

GREENE COUNTY, INDIANA

January 1, 2012 to December 31, 2015



FILED

05/24/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Examination Results and Comments:	
Official Bond	4
Appropriations.....	4
Certified Report Filed After Due Date.....	4
Capital Assets.....	4
Exit Conference.....	5

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Donald O. Prow	01-01-11 to 12-31-14
	Gregory A. Thacker	01-01-15 to 12-31-18
Chairman of the Township Board	William Thacker	01-01-12 to 12-31-14
	William K. Watkins	01-01-15 to 12-31-16
	John Sherfield	01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BEECH CREEK TOWNSHIP, GREENE COUNTY, INDIANA

This report is supplemental to our examination report of Beech Creek Township (Township), Greene County, for the period from January 1, 2012 to December 31, 2015. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Township. It should be read in conjunction with our Financial Statements Examination Report of the Township, which provides our opinion on the Township's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination 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.

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

March 16, 2017

BEECH CREEK TOWNSHIP, GREENE COUNTY
EXAMINATION RESULTS AND COMMENTS

OFFICIAL BOND RECORDED

The Trustee did not record an individual Surety Bond in the County Recorder's office for 2015.

Indiana Code 5-4-1-5.1(b) states in part:

"Every elected or appointed officer, official, deputy, or employee of a political subdivision who is required by section of this chapter to file an official bond . . . shall file the bond in the office of the county recorder in the county of residence of the officer, official, deputy, or employee, or contractor."

APPROPRIATIONS

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

<u>Year</u>	<u>Fund</u>	<u>Amount</u>
2013	Fire Fighting	\$ 5,873.94

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

A similar comment has appeared in prior reports.

CERTIFIED REPORT FILED AFTER DUE DATE

The Township did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) with the Indiana State Board of Accounts for 2014. The report was filed on February 19, 2015, which was 19 days past the due date.

Indiana Code 5-11-13-1 states in part:

"Every state, county, city, town, township, or school official . . . shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents . . . and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts. . . ."

CAPITAL ASSETS

As stated in prior Reports B33525, B36554, and B42089, a capital asset ledger was available for review; however, the dollar values have not been established.

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

BEECH CREEK TOWNSHIP, GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 16, 2017, with Gregory A. Thacker, Trustee.