

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

FALL CREEK TOWNSHIP

HAMILTON COUNTY, INDIANA

January 1, 2014 to December 31, 2017



FILED
01/25/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Jeff Hern	01-01-11 to 12-31-16
	(Vacant)	01-01-17 to 01-16-17
	Doug Allman	01-17-17 to 12-31-18
Chairman of the Township Board	Ed Offerman	01-01-14 to 12-31-14
	Dan Rieke	01-01-15 to 12-31-15
	Brian Baehl	01-01-16 to 12-31-16
	Emily Alexander	01-01-17 to 09-18-17
	Brian Baehl	09-19-17 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF FALL CREEK TOWNSHIP, HAMILTON COUNTY, INDIANA

This report is supplemental to our audit report of Fall Creek Township (Township), for the period from January 1, 2014 to December 31, 2017. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Township. It should be read in conjunction with our Financial Statements Audit 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 Audit 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 Audit Results and Comments, incorporated within this report, was not verified for accuracy.

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

December 10, 2018

FALL CREEK TOWNSHIP, HAMILTON COUNTY
AUDIT RESULTS AND COMMENTS

DONATIONS

The Township donated \$10,000 to the Indiana Township Association (ITA) during 2014, 2015, and 2016. In addition, the Township purchased a laptop for \$567, which was donated to the ITA.

Public funds cannot be donated or given to other organizations or individuals unless specifically authorized by law. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

COMPENSATION AND BENEFITS

The Township did not adopt a resolution establishing salaries of officers and employees for 2014. In addition, the former Deputy Trustee and former Clerk received additional compensation for services performed at the Township. The Deputy Trustee and Clerk were issued IRS form 1099-MISC for cleaning and maintenance work for all four years under audit. The Township's salary resolution, adopted for 2015 through 2017, did not address services for cleaning or maintenance work at the Township. Also, there were no contracts on file for these services.

While employed with the Township, the Deputy Trustee and Clerk were paid for the following additional services:

Year	Amount	Payee	Description of Service
2014	\$ 700	Deputy Trustee	Maintenance Fees
2015	1,350	Deputy Trustee	Maintenance Fees
2016	1,725	Deputy Trustee	Maintenance Fees & Cleaning
2017	825	Deputy Trustee	Maintenance Fees & Cleaning
Totals	<u>\$ 4,600</u>		
2014	\$ 6,500	Clerk	Cleaning Services
2015	1,250	Clerk	Cleaning Services (while employed)
2015	5,500	Former Clerk	Cleaning Services
2016	5,750	Former Clerk	Cleaning Services
Totals	<u>\$ 19,000</u>		
Total Additional Compensation Paid	<u>\$ 23,600</u>		

FALL CREEK TOWNSHIP, HAMILTON COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

During February of 2015, the Clerk resigned from the position at the Township; however, continued to perform cleaning services for the Township.

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 Manual for Townships, Chapter 1)

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 for Townships, Chapter 1)

Indiana Code 36-6-6-10(b) states:

"The township legislative body shall fix the:

- (1) salaries;
- (2) wages;
- (3) rates of hourly pay; and
- (4) remuneration other than statutory allowances;

of all officers and employees of the township."

FALL CREEK TOWNSHIP, HAMILTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 10, 2018, with Doug Allman, Trustee; Brian Baehl, Chairman of the Township Board; and Jeri Hall, Clerk.