

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

SPECIAL COMPLIANCE REPORT

OF

BLACK TOWNSHIP

POSEY COUNTY, INDIANA

January 1, 2016 to December 31, 2018



FILED

06/09/2020

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|-----------------------------------|--------------------------|----------------------|
| Trustee | Lindsay Suits (deceased) | 01-01-15 to 08-29-16 |
| | (Vacant) | 08-30-16 to 08-31-16 |
| | Cindy Middleton | 09-01-16 to 11-06-16 |
| | (Vacant) | 11-07-16 to 12-31-16 |
| | Jerry R. Walden | 01-01-17 to 12-31-22 |
| Chairman of the Township Board | Don Oeth | 01-01-16 to 12-31-20 |



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 BLACK TOWNSHIP, POSEY COUNTY, INDIANA

This is a special compliance report for Black Township (Township), Posey County, for the period January 1, 2016 to December 31, 2018, 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. 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

April 13, 2020

BLACK TOWNSHIP, POSEY COUNTY
RESULTS AND COMMENTS

SALARY OVERPAYMENT

Condition and Context

During 2016, the Township paid compensation to Lindsay Suits (Suits), Trustee, which was \$1,520.20 in excess of the Trustee's salary, per the Resolution Establishing Salaries of Township Officers and Employees that was adopted on October 13, 2015.

Criteria

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

We requested that Suits (deceased) reimburse the Township \$1,520.20 for the salary overpayment. (See Summary of Charges, page 6)

OFFICIAL BOND COVERAGE

The Township had a public official bond for Suits through Selective Insurance Company of America (Bond No. B1092516) with coverage of \$30,000 for the term January 1, 2016 through January 1, 2017.

BLACK TOWNSHIP, POSEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 13, 2020, with Jerry R. Walden, Trustee; Janet Hoehn, Deputy Trustee; Don Oeth, Chairman of the Township Board; Brian Williams, Township Board member; and Carla Price, Chief Investigator.

BLACK TOWNSHIP, POSEY COUNTY
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

| | Charges | Credits | Balance Due |
|---|-------------|---------|-------------|
| Lindsay Suits (deceased), former Trustee: Salary Overpayment, page 4 | \$ 1,520.20 | \$ - | \$ 1,520.20 |
| Totals | \$ 1,520.20 | \$ - | \$ 1,520.20 |

This report was forwarded to the Office of the Indiana Attorney General.

AFFIDAVIT

STATE OF INDIANA)
)
Posey COUNTY)

I, Jamie Neaveill , Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Black Township, Posey County, Indiana, for the period from January 1, 2016, to December 31, 2018 is true and correct to the best of my knowledge and belief.

Jamie Neaveill
Field Examiner

Subscribed and sworn to before me this 22 day of May, 2020

Vicki Peerman
Notary Public

My Commission Expires: 6/14/25
County of Residence: Posey

