

RESOLUTION OF THE BUCK CREEK TOWNSHIP BOARD,
HANCOCK 2024-1 COUNTY, INDIANA

WHEREAS, the Indiana General Assembly adopted HEA 1005 in the 2012 Regular Session, which added IC 36-1-21 to the Indiana Code regarding Nepotism; and,

WHEREAS, IC 36-1-21-4(a) requires a local unit of government to adopt a nepotism policy that includes at a minimum the requirements set out in the statute; and,

WHEREAS, the Township Board has considered the requirements of the Act and wishes to comply with its provisions:

NOW THEREFORE, BE IT RESOLVED that the Township Board adopts the following policy on nepotism in contracting

NEPOTISM IN CONTRACTING

Section 1. DEFINITIONS

A. "Relative" means any of the following:

- (1) A spouse.
- (2) A parent or stepparent.
- (3) A child or stepchild, including an adopted child or stepchild.
- (4) A brother, sister, stepbrother, or stepsister, including a brother or sister by half blood.
- (5) A niece or nephew.
- (6) An aunt or uncle.
- (7) A daughter-in-law or son-in-law.

B. "Elected official" means:

- (1) the Township Trustee
- (2) a member of the Township Board
- (3) the Township Small Claims Court Judge or Constable.

Section 2 CONTRACTING POLICY

A. The Township may enter into a contract or renew a contract for the procurement of goods and services or a contract for public works with:

- (1) an individual who is a relative of an elected official; or

- (2) a business entity that is wholly or partially owned by a relative of an elected official;

only if the requirements of this Section are satisfied and the elected official does not violate IC 35-44.1-1-4.

- B. The Township may enter into a contract or renew a contract with an individual or business entity described in Subsection (A) if all of the following are satisfied:

- (1) The elected official files with the Township a full disclosure, which must:

- (a) be in writing;

- (b) describe the contract or purchase to be made by the Township;

- (c) describe the relationship that the elected official has to the individual or business entity that contracts or purchases;

- (d) be affirmed under penalty of perjury;

- (e) be submitted to the Township Board and be accepted by the Township Board in a public meeting prior to final action on the contract or purchase; and

- (f) be filed, not later than fifteen (15) days after final action on the contract or purchase, with:

- (i) the state board of accounts; and

- (ii) the clerk of the circuit court in the county where the Township takes final action on the contract or purchase;

- (2) The appropriate agency of the Township:

- (a) makes a certified statement that the contract amount or purchase price was the lowest amount or price bid or offered; or

- (b) makes a certified statement of the reasons why the vendor or contractor was selected; and

- (3) The Township satisfies any other requirements under IC 5-22 or IC 36-1-12.

- (4) The elected official complies with the disclosure provisions of IC 35-44.1-1-4, if applicable.

- C. This Section does not affect the initial term of a contract in existence at the time the term of office of the elected official of the Township begins.

Section 3. CERTIFICATION.

- A. Each elected officer of the Township shall annually certify in writing, subject to the penalties for perjury, that the officer is in compliance with this Policy. An officer shall submit the certification to the Trustee of the Township not later than December 31 of each year.
- B. The annual report filed by the Township with the State Board of Accounts under IC 5-11-13-1 must include a statement by the Trustee of the Township stating whether the Township has implemented a policy under IC 36-1-21.

DATED this 13 day of Feb, 2023.

AYE

NAY

Andrea de Luca
[Signature]
[Signature]

ATTEST:

[Signature]
Trustee

**Township Board of Buck Creek Township, Hancock County
Resolution 2-2024**

A Resolution Regarding the Capital Assets Policy of the Township

Whereas, IC 5-11-1-24(a) requires the Indiana State Board of Accounts (SBOA) to establish in writing uniform compliance guidelines for required examinations and reports; and

Whereas, *Accounting and Uniform Compliance Guidelines Manual for Indiana Townships*, promulgated by SBOA, provides on Page 3 of Chapter 1 that every township is to have a capital assets policy that details the threshold at which an item is considered a capital asset; and

Whereas, the Trustee of _____ Township, _____ County, has established such a policy; and

Whereas, SBOA recommends as a best practice that the township board review and, if appropriate, record its approval of such a policy;

Now, therefore, be it resolved by the Township Board of _____ Township, _____ County, as follows:

Section 1. The Township Board has reviewed the Trustee's capital assets threshold policy, which is as follows:

Land: land of any value.

Infrastructure: items of any value \$5000 or greater.

Buildings:

1) Original acquisition: any value, plus

2) any major repair, remodel, or addition \$5000 or greater that has a useful life greater than a year and enhances the value or extends the life of a building.

Improvements other than buildings: any items \$5000 or greater.

Equipment: any item \$1000 or greater.

Construction Work in Progress:

Same policy as for infrastructure, buildings, other improvements, and equipment, depending on the nature of the asset being constructed.

Section 2. The Township Board approves of the policy stated in Section 1.


Adopted by the Township Board of _____ Township, _____ County, this 23 day of Feb, 2024,

AYE



NAY

ATTEST:



Trustee

Date

[Drafting note: capital asset threshold amounts indicated above are for illustration purposes only. Each Township should determine its own threshold amounts.]

TOWNSHIP BOARD RESOLUTION 2024-3

Regarding variance thresholds applicable to Buck Creek Township

Whereas, IC 5-11-1-27(j) requires erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the State Board of Accounts; and

Whereas, State Examiner Directive 2015-6 directs each political subdivision to determine its own policy on materiality; and

Whereas, the Township Board does not condone any erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property but recognizes that relatively small items may not justify the cost of the involvement of the State Board of Accounts; and

Whereas, the Trustee has issued a directive, attached hereto as Appendix, stating a policy on materiality and a process for reporting material items;

Now, therefore, be it resolved:

Section 1. The Township Board hereby endorses the Trustee's declaration, attached as Appendix, regarding a policy on materiality and a process for reporting material items.

Section 2. The Township Board calls upon the Trustee and all Township officials, employees, and agents to enforce and comply with the policy on materiality and process for reporting material items and to report noteworthy items to the Township Board Oversight Committee or the full Township Board.

Section 3. The Township Board directs its Oversight Committee, consisting of the President and Vice President of the Board, to monitor, as it deems necessary, compliance with the policy on materiality and process for reporting material items and report noteworthy items to the full Township Board.

Section 4. The Township Board asks the Trustee to advise the Township Board of any changes in the policy on materiality and process for reporting material items.

Adopted this 13th day of EOB, 2024







APPENDIX ATTACHED: TRUSTEE DIRECTIVE Policy on Materiality and a Process for Reporting Material Items.

Disclaimer: ITA cannot guarantee that the township policies will be accepted by the State Board of Accounts or that the policies will protect the township from erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property.

RESOLUTION NO. 2024-602202401275465-40749066

BUCK CREEK TOWNSHIP BOARD

BUCK CREEK TOWNSHIP OF HANCOCK COUNTY, INDIANA

APPROVAL OF CLAIMS, PETTY CASH, CREDIT CARD POLICY

APPROVAL OF CLAIMS Indiana Code 5-11-10-1.6(c) states "The Buck Creek Township Trustee or any employee of Buck Creek Township may not draw a warrant or check for payment of a claim unless:

1. There is a fully itemized invoice or bill for the claim.
2. The invoice or bill is approved by the Buck Creek Township Trustee, Deputy Trustee, and Buck Creek Township Fire Chief receiving the goods & services.
3. The invoice or bill is filed with the Buck Creek Township Trustee's office.
4. The Buck Creek Township Trustee certifies before payment, that the invoice or bill is true and correct
5. Payment of the claim is allowed by the Buck Creek Township Trustee, Buck Creek Township Fire Chief or Buck Creek Township Advisory Board over allowance of payment of the claim.

PETTY CASH IC 361-8-3 states: (a) Buck Creek Township may establish a petty cash fund for any of its offices in a like manner to section 2 of this chapter (cash change fund) (b) The clerk of a petty cash fund shall use it to pay small or emergency items of operating expense. A receipt shall be taken for each expenditure made from the fund. (c) the custodian of a petty cash fund shall periodically file a voucher, with all original receipts totaling the cash claimed expended being attached to it, so that the fund can be reimbursed from it. Reimbursements must be approved and made in the same manner as is required for other expenditures of the political subdivision.

CREDIT CARD POLICY The State Board of Accounts does not take exception to the use of credit cards by a unit provided the following criteria are observed:

1. The Buck Creek Township Trustee must authorize credit card use through an ordinance which has been approved in a meeting and documented in the minutes.
2. Issuance must be handled by the Buck Creek Township Trustee or the Buck Creek Township Fire Chief.
3. The purpose for which the credit card may be used must be specifically stated in the ordinance
4. When the purpose for which the credit card has been issued has been accomplished, the card must be returned to the custody of the Buck Creek Township Trustee or Buck Creek Township Fire Chief.
5. The Buck Creek Township Trustee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.

6. Credit cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the Buck Creek Township Trustee with the means to encumber and track appropriations to provide the Buck Creek Township Trustee and The Buck Creek Township Advisory Board with timely and accurate accounting information and monitoring of the accounting system.
7. Payment cannot be made based on a statement, or a credit card slip only. Procedures for payments must be no different to that for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by the Buck Creek Township Trustee may be the personal obligation of the Buck Creek Township Trustee.
8. If authorized, an annual fee may be paid.
9. The Buck Creek Township credit card may not be used to obtain cash under any circumstance.
10. Transactions are accessible in accordance with the Public Records Laws.
11. Credit Card Agreements should not contain any references to debt.
12. Credit Card bills must be paid by Buck Creek Township by check only and not by EFT/Electronic withdrawal.
13. Any reward bonuses are property of Buck Creek Township and will be used upon agreement between the Trustee and the Buck Creek Township Advisory Board for the benefit of Buck Creek Township and the Buck Creek Township Fire Department.
14. All Buck Creek Township credit card purchases must be tax exempt before payment is made.

DEBIT CARDS

1. The Buck Creek Township Advisory Board must authorize debit/procurement card use through this ordinance/resolution, which has been approved in a meeting and documented in the minutes.
2. Issuance and use must be handled by an official or employee designated by Buck Creek Township Advisory Board.
3. The purposes for which the debit/procurement card may be used must be specifically stated in this ordinance/resolution.
4. When the purpose for which the debit/procurement card has been issued has been accomplished, the card must be returned to the custody of the responsible person.
5. The designated employee must work with the Trustee's office to maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.
6. Debit/procurement cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track




appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.

NOW THEREFORE, BE IT RESOLVED that the Buck Creek Township Board adopts the following Credit Policy:


1. All recommendations of the Indiana State Board of Accounts as set forth above, and as may be revised, amended, or abrogated in the future, are incorporated herein.

The Trustee and employees designated by the Buck Creek Township Trustee, Buck Creek Township Fire Chief and The Buck Creek Township Advisory Board are responsible for ensuring that they adhere to this policy, thereby taking appropriate measures to minimize the risk of fraudulent or corrupt credit and debit card use.

Adopted by the Buck Creek Township Advisory Board of Buck Creek Township, Hancock County, this 13 day of ECB, 2024

AYE	<u></u>	NAY	_____
	<u></u>		_____
	<u></u>		_____

ATTEST:

 2/20/24

Trustee

Date

RESOLUTION NO. 2024-5

BUCK CREEK TOWNSHIP BOARD

BUCK CREEK TOWNSHIP OF HANCOCK COUNTY, INDIANA

Establishing Internal Control Standards and Procedures

WHEREAS, IC §5-11-1-27 (“Act”) requires each Indiana political subdivision to adopt minimum levels of internal control standards developed by the State Board of Accounts, as published in the Uniform Internal Control Standards for Indiana Political Subdivisions (“Internal Control Standards”); and

WHEREAS, the Act requires the legislative body of a political subdivision, after June 30, 2016, to ensure that: (1) the Internal Control Standards and procedures are adopted by the political subdivision and (2) personnel receive training concerning the Internal Control Standards and procedures adopted by the political subdivision; and

WHEREAS, Buck Creek Township of Hancock County, Indiana (“Township”) is an Indiana political subdivision; and

WHEREAS, the Buck Creek Township Board (“Township Board”) is the legislative body of the Township; and

WHEREAS, the policy of the Township is to implement a system of internal accounting control that provides reasonable assurance that the missions and objectives of the Township are achieved with regard to receiving, processing, depositing, disbursing, or otherwise having access to government funds and complies with the requirements of the State Board of Accounts and the Township Board recognizes its’ responsibility as the oversight body of the Township with regard to internal accounting controls; and

WHEREAS, the Buck Creek Township Trustee (“Trustee”) has reviewed and recommends adoption of internal control standards, internal controls procedures and a materiality threshold by the Township; and

WHEREAS, IC 5-11-1-27(j) requires erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the State Board of Accounts; and

WHEREAS, State Examiner Directive 2015-6 directs each political subdivision to determine its own policy on materiality; and

WHEREAS, the Township Board does not condone any erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property but recognizes that relatively small items may not justify the cost of the involvement of the State Board of Accounts; and

WHEREAS, the Township Board adopted Resolution 2016-02 on January 12, 2016, establishing a Materiality Threshold Policy for the Township which is now desires to amend;

WHEREAS, the Township Board adopted Resolution 2016-05 on October 18, 2016, establishing Internal Control Standards and Procedures for the Township and the Materiality Policy for the Township which is now desires to amend; and

WHEREAS, the Trustee has issued directives, attached hereto as Exhibits “A” and “B”, regarding internal control standards, internal controls procedures and a materiality threshold and a process for reporting material items;

NOW, THEREFORE, BE IT RESOLVED BY THE TOWNSHIP BOARD OF BUCK CREEK TOWNSHIP OF HANCOCK COUNTY, INDIANA, THAT:

Section 1. The Township hereby adopts the "Uniform Internal Control Standards for Indiana Political Subdivisions" developed by the State Board of Accounts, as amended from time-to-time, which shall control to modify and conform the Township's procedures. The Township further adopts the Trustee Directive for the Control Environment and Internal Control Structure of the Township attached hereto and incorporated by reference herein as Exhibit "A" as such may be amended from time-to-time.

Section 2. The Township Board hereby appoints the Township Board President, the Trustee and Jennifer Condrey to serve as the Internal Control Oversight Committee (the "Oversight Committee"). The Township Board delegates all its internal control authority and responsibilities to the Oversight Committee, subject to action by the full Township Board, provided the Oversight Committee shall promptly report to the full Township Board and weaknesses or failures in internal accounting control that come to its attention. The Oversight Committee members are appointed to serve for the current calendar year and until each's successor is appointed, qualifies, and accepts.

Section 3. As early as expediently possible each year, or more frequently, if determined necessary, the Trustee shall report to the Oversight Committee and Township Board on the Township's internal accounting controls factoring in the following standards to design, implement, operate and modify current operations, reporting and compliance objectives that will safeguard the assets of the Township, promote reliability, accountability, and transparency of financial and non-financial information and to assure compliance with laws and regulations for each office, department and personnel (as herein defined) for an effective and reasonable internal control system of the Township:

I. Control Environment

- a. The Township Board and Trustee demonstrate a commitment to integrity and ethical values.
- b. The Township Board oversees the Township's internal control system.
- c. The Trustee establishes an organizational structure, assigns responsibility, and delegates authority to achieve the Township's objectives.
- d. The Trustee evaluates performance and holds individuals accountable for their internal control responsibilities.

II. Risk Assessment

- a. The Trustee defines objectives clearly to enable the identification of risks and defines risk tolerances.
- b. The Trustee identifies, analyzes, and respond to risks related to achieving the defined objectives.
- c. The Trustee considers the potential for fraud when identifying, analyzing, and responding to risks.
- d. The Trustee identifies, analyzes and responds to significant changes that could impact the internal control system.

III. Control Activities

- a. The Trustee designs control activities to achieve objectives and respond to risks.
- b. The Trustee designs the Township's information system and related control activities to achieve objectives and respond to risks.
- c. The Trustee implements control activities through policies.

IV. Information and Communication

- a. The Trustee uses quality information to achieve the Township's objectives.
- b. The Township internally communicates the necessary quality information to achieve the Township's objectives.
- c. The Trustee externally communicates the necessary quality information to achieve the Trustee's objectives.

V. Monitoring

- a. The Trustee establishes and operates monitoring activities to monitor the internal control system and evaluate the results.
- b. The Trustee remediates identified internal control deficiencies on a timely basis.

Section 4. The Township hereby further adopts the Trustee Directive for a Policy on Materiality and Process Reporting for the Township attached hereto and incorporated by reference herein as Exhibit "B".

Section 5. Personnel Compliance & Training

- a. The Trustee is directed to ensure that all Township personnel receive training concerning the policies and standards adopted herein as expeditiously as possible after the adoption of this Resolution.
- b. Township personnel, whether an official or employee, whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity shall comply with all materiality and process reporting, internal control standards and procedures and any other policy regarding standards and procedures determined necessary by the Township now and as may be modified in the future.
- c. Township personnel whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity shall be trained at least once during a calendar year and annually thereafter, unless on leave status, on all materiality and process reporting, internal control standards and procedures and any other standards and procedures determined necessary by the Township and shall cooperate with Trustee or the Trustee's designee so that the Trustee can timely certify to the State Board of Accounts that the training was received annually by the personnel as provided by law.

The Trustee shall identify the positions and persons who are "personnel" referred to herein and notify them of their annual training obligations.

- d. All elected and appointed officials and employees of the Township are hereby directed to abide by and to cooperate fully in the implementation of the internal controls system of the Township.
- e. An employee who fails to abide by or cooperate with the implementation, compliance and certifications connected with the Internal Control Standards or Materiality Policy commits a violation of and may result in the discipline, including termination, of the employee.
- f. An elected or appointed official of the Township who fails to abide by or cooperate with the implementation and the mandated certifications of the Internal Control Standards or Materiality Policy may be subject to any action allowed by law.

Section 6. A copy of this Resolution, the Trustee Directives and Policies adopted shall be: (1) posted in its entirety at a prominent location in the Township offices; (2) provided to each current employee and elected or appointed official of the Township; and (3) provided to each new employee and new elected or appointed official within five (5) days of employment or assuming elected or appointed office.

Section 7. This Resolution entirely amends, repeals, and restates Resolution 2016-02 and Resolution 2016-05. This Resolution shall be in full force and effect from and after its passage.

ADOPTED this 13 day of ~~September~~ ^{FEBRUARY} 2024.

BUCK CREEK TOWNSHIP ADVISORY BOARD

AYE

NAY

Andy de la
Jeffery
Bob

ATTEST:

M. Smurrah

EXHIBIT "A"
TRUSTEE DIRECTIVE

**THE CONTROL ENVIRONMENT AND INTERNAL CONTROL STRUCTURE OF
BUCK CREEK TOWNSHIP, HANCOCK COUNTY, INDIANA**

WHEREAS, the control environment is the basic commonality for all and comprises the integrity and ethical values of the Township, established by the Township Board and the Trustee, particularly regarding handling government funds and with compliance with regulations

related to public funds; and

WHEREAS, the proper administration of government funds by the Township requires an internal control structure that adequately encompasses the five components of internal control: the control environment, risk assessment, control activities, information, and communication, and monitoring;

NOW, THEREFORE, I, Micki Simunek, Trustee of Buck Creek Township, direct as follows:

Section 1. Integrity and ethical standards of conduct are expected to be observed by all throughout Township operations and will be considered when evaluating performance.

Section 2. The Township Board and Oversight Committee are invited to monitor and critique any aspect of operational internal control.

Section 3. The organizational structure for officers or employees of the Township, whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to government funds, shall assure a segregation of duties, so that no person who has custody of an asset is also the person who accounts for the asset, or, if such segregation is not possible, there is a reliable cross-check to identify errors in a timely fashion. See Appendix "A" attached hereto.

Section 4. The Township is committed to attracting, developing, and retaining competent individuals to perform duties involving government funds.

Section 5. Internal control duties of employees whose duties involve government funds will be considered in performance evaluations, and all such employees are expected to do the following to receive a favorable evaluation:

- Read and be familiar with the State Board of Accounts Uniform Internal Control Standards for Indiana Political Subdivisions
- Watch and understand the State Board of Accounts Internal Control Webinar
The standards and webinar are available at <http://in.gov/sboa/5071.htm>

Section 6. Each officer or employee involved in handling government funds is directed to review procedures within his or her responsibility and assess the risk of loss. If adjustments to the internal control structure are called for, they are to be reported to a supervisor promptly.

Section 7. For each item reported under Section 6, the appropriate supervisor is directed to determine the response to the risk, i.e., acceptance, institution of a procedure to avoid the risk, introduction of a procedure to reduce the risk, or identification of a way to share the risk, such as through insurance.

Section 8. Risks assessed under Sections 6, and 7 above include the risk of fraud and include consideration of subordinates' opportunity to commit fraud as well as pressure to do so, or any basis for rationalizing the fraud or indication of corruption.

Section 9. A supervisor should be consulted, and modification of the internal control structure considered when there are changes in circumstances, especially those involving: reconciliations, authorizations, approval processes, performance review, and verification processes.

Section 10. The existing internal control structure has been analyzed, and risks assessed, and the system in place at this time is illustrated in Appendix "A" attached hereto. Factors considered include:

- Controls over information processing.
- Physical control over vulnerable assets.
- Establishment and review of performance measures and indicators.
- Segregation of duties.
- Proper execution of transactions.
- Accurate and timely recording of transactions.
- Access restrictions to and accountability for resources and records.
- Appropriate documentation of transactions and internal control.

Section 11. Following are the primary elements of the Township's Information system as it relates to handling government funds:

Disaster recovery, restore software and hardware to working order:

- * Hardware specifications and vendors
- * Software names, versions, licenses, and vendors
- * Procedures for retrieving passwords in case regular personnel become unavailable.
- * Back-up policy and off-site storage for each major system involving government funds
- * Local External Hard Drives, Backed Up every week
- * The Trustee is personally familiar with the hardware and software used in servicing the Township's account and would be able to restore access to the Township's files through the password retrieval options and backup sets built into each major system involving governmental funds.
- * In addition to the above, all officers or employees handling government funds are directed to lock containing blank checks, other sensitive blank forms, documents containing confidential information, and other sensitive documents and shred all obsolete documents bearing social security numbers, bank account numbers, or other sensitive information.
- * Segregation of duties and other direct controls are required in accordance with Appendix "A" attached hereto.

Section 12. It is the policy of the Township to implement the internal control structure described in this document by requiring each officer or employee handling government funds to acknowledge this declaration and obtain the appropriate training.

Section 13. The Township expects reports to be provided to the public, regulatory agencies, Township Board, Trustee, and, as appropriate, supervisors, in accordance with forms prescribed and/or approved by the Indiana State Board of Accounts, or, where applicable, other laws and regulations.

Section 14. The Trustee or a supervisor will be in touch in person, generally daily, with each officer or employee handling government funds to discuss information regarding government funds.

Section 15. The Trustee or his designee will file all required reports with the State Board of Accounts, the Department of Local Government Finance, the Indiana Department of Revenue, the Indiana Department of Workforce Development, the Internal Revenue Service, and other public and regulatory agencies on a timely basis as required.

Section 16. The Trustee will continually monitor compliance with this Directive. Officers and employees handling government funds are directed to notify a supervisor of instances of non-compliance or instances in which the existing procedures are no longer adequate, and new procedures should be considered.

Section 17. The Trustee or his designee will review this Directive periodically for any need to modify it or update it. Officers and employees handling government funds will be notified of changes, as will the Township Board or its Oversight Committee.

Executed this 20th day of September 2024.

A handwritten signature in blue ink, appearing to read "M. S. Sunch", written over a horizontal line.

Trustee

VENDORS

DEPUTY TRUSTEE

TRUSTEE

BANK

Receipts

Invoices

Open mail

HRA Reimburseme

Grant Writing

Track all incoming credit card payments to township

Prepares documents, policies, resolutions, copies, etc

Receive and pay invoices.

Pay and maintain civilian and fire Perf

Accounting Software for Community Room

Prepare documents for monthly reconciliation.

Payroll hours

Township Assistance

Community Room

Township Binders, policies, resolutions

New employee enrollments

Manage Employee 457 Retirements

Township Facebook Page

Office Supplies

Manage Food Pantry

Monthly State Financial uploads

Health, Dental, Vision, Life

Open mail

Prepare Bank Deposit

Review invoices and sign checks

Watch for missing tax deposits

Review reports, reconciles, policies, resolutions, assistance.

Receive and review bank statements and depositories.

Yearly Budget

Deposit to bank

Bank Statement

* Trustee has option of flipping duties with the clerk, as long as the change is consistent throughout the year.

CERTIFICATION OF TOWNSHIP OFFICER OR EMPLOYEE RECEIVING, PROCESSING,
DEPOSITING, DISBURSING, OR OTHERWISE HAVING ACCESS TO FUNDS THAT
BELONG TO THE FEDERAL GOVERNMENT, STATE GOVERNMENT, A POLITICAL
SUBDIVISION, OR ANOTHER GOVERNMENT ENTITY

I CERTIFY THE FOLLOWING:

I am an officer or employee of Township government whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity; I am aware that the Township must ensure that the acceptable minimum level of internal control stands and internal control procedures for internal control systems are developed and adopted;

I have received copies and read the following Trustee directives:

1. Policy on Materiality and Process for Reporting Material Items
2. The Control Environment and Internal Control Structure of the Township

I have received a copy of "Township Board Resolution" regarding the system of Internal Accounting Control and Designation of Oversight Committee.

I am in compliance with and will continue to remain in compliance with these directives and the resolution to the best of my knowledge and ability.

I am aware of the internal control guidance available at <http://in.gov/sboa/5071.htm>

I have read and am familiar with the State Board of Accounts Uniform Internal Control Standards for Indiana Political Subdivisions, and I have watched the State Board of Accounts Internal Control Webinar.

Signed



Date

**TRUSTEE CERTIFICATION TO THE
TOWNSHIP BOARD OR OVERSIGHT COMMITTEE REGARDING THE INTERNAL
CONTROL STRUCTURE AND TRAINING OF OFFICERS AND EMPLOYEES**

I, Micki Simunek, Trustee of Buck Creek Township, certify to the Township Board or its Oversight Committee that the Township has developed and implemented the acceptable minimum level of internal control standards and internal control procedures for internal control systems of political subdivisions, as described by the State Board of Accounts in its Uniform Internal Control Standards for Indiana Political Subdivision and that officers or employees of the Township whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity have certified that they have received the appropriate training. The Township officers or employees whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity are listed below:

Andrew diLivron
Jennifer Fellerman
Kenny Simmons

Micki Simunek
Jennifer Condrey

Signed M. Simunek Trustee Date 2-20-24

TOWNSHIP BOARD RESOLUTION 2024-4

Regarding the System of Internal Accounting Control and Designation an of Oversight Committee

BUCK CREEK TOWNSHIP, HANCOCK COUNTY

Whereas, IC 5-11-1-27 provides that the State Board of Accounts shall define the acceptable minimum level of internal control standards for internal control systems of political subdivision, including the following: (1) Control Environment, (2) Risk Assessment, (3) Control Activities, (4) Information and Communication, (5) Monitoring; and

Whereas, the policy of the Township is to implement a system of internal accounting control that provides reasonable assurance that the missions and objectives of the Township are achieved with regard to receiving, processing, depositing, disbursing, or otherwise having access to government funds and complies with the requirements of the State Board of Accounts; and

Whereas, the Township Board recognizes its responsibility as the oversight body of the Township with regard to internal accounting control;

Now, therefore, be it resolved:

Section 1. The Township Board hereby adopts the "Uniform Internal Control Standards for Indiana Political Subdivisions" developed by the State Board of Accounts.

Section 2. The Township Board hereby appoints the following member(s) of the Board to serve as the Internal Control Oversight Committee (the "Oversight Committee") for the year 2024. The Board delegates all of its internal control authority and responsibilities to the Oversight Committee, subject to action by the full Township Board, provided the Oversight Committee shall promptly report to the full Township Board any weaknesses or failures in internal accounting control that come to its attention.

Member(s) of the Oversight Committee:

[Enter names of one or more Township Board Members]

Andrew deLivaor
Jennifer A. Felleman
Kenneth W. Simmons

The Oversight Committee is appointed to serve for the current calendar year and until its successor has been appointed.

Disclaimer: ITA cannot guarantee that the township policies will be accepted by the State Board of Accounts or that the policies will protect the township from erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property.

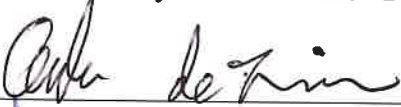
Section 3. As early as expediently possible each year, the Township Trustee is asked to report to the Township Board on the establishment and implementation of a system of internal accounting control, addressing the following:


- Control environment
- Risk assessment
- Control activities
- Information and Communication
- Monitoring


Section 4. The Township Board calls on the Trustee, all Township employees, and the general public in cooperating to assure an effective system of internal accounting control for the Township.

Section 5. The Trustee is asked to provide each Township employee who handles public funds, directly or indirectly, a copy of this resolution.

Adopted this 13 day of FEB, 2024







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RESOLUTION NO. 2024-7
BUCK CREEK TOWNSHIP BOARD
BUCK CREEK TOWNSHIP OF HANCOCK COUNTY, INDIANA


A resolution Establishing Personal Vehicle Mileage Reimbursement

STATE MILEAGE REIMBURSEMENT RATE IC 36-6-8-3(b) states: "The township executive is entitled to a sum for mileage in the performance of official duties equal to the sum per mile paid to state officers and employees. However, this subsection does not apply when the township executives have township vehicles available for use in the performance of official duties."

Township Vehicles must always be used anytime available to assure township insurance coverage.

The 2024 IRS mileage rates are: 65.5 cents per mile for business purposes. 22 cents per mile for medical and moving purposes. 14 cents per mile for charitable purposes.

Executed this 13 day of FEBRUARY 2024.



Trustee



Advisory Board President

