



# Buck Creek Township

## Hancock County, Indiana

### ADVISORY BOARD MEETING

MARCH 11<sup>TH</sup> BOARD MEETING

#### AGENDA

- |       |  |                     |
|-------|--|---------------------|
| I.    | Pledge of Allegiance                           | Kenny               |
| II.   | Call to Order                                  | Kenny               |
| III.  | Meetings will be recorded and transcribed      | Jen                 |
|       | -Approval of meeting minutes                   |                     |
| IV.   | Old Business                                   | Kenny Simmons       |
| V.    | Trustee report                                 | Trustee/Micki       |
|       | Encumbrances:                                  |                     |
|       | Tech-locution bill                             |                     |
|       | 1/10 payroll \$150k                            |                     |
|       | Life packs 3 sources                           |                     |
|       | Resolutions:                                   |                     |
|       | Internal controls - review my responsibilities |                     |
|       | Perf-zero contribution                         |                     |
| VI.   | Fire Chief Report                              | Chief/Brandon Wilch |
|       | Meeting records/recording retention            |                     |
|       | Hiring list process                            |                     |
|       | Territory update                               |                     |
|       | General FD updates                             |                     |
| VII.  | Public Discussion                              | Chair/Kenny Simmons |
| VIII. | Next meeting is April 8 <sup>th</sup> . 2025   |                     |
| IX.   | Adjourn  |                     |

NEXT MEETING APRIL 8<sup>TH</sup>.



# Month End Balance Sheet

## BUCKCREEK TOWNSHIP HANCOCK

## COUNTY

5809 AIRPORTBLVD  
GREENFIELD, IN 46140

Funds Ledger from 03-01-25 to 03-31-25 ALL Banks

Acct. Name of	balance	Total	Total	Total	Cash
Nbr Fund Account	Forward	Receipts	Disbursed	Invested	Available
0061 RAINY DAY FUND	175189.40	0.00	0.00	0.00	175189.40
0101 TOWNSHIP	1043977.34	0.00	1076.00	0.00	1042901.34
0108 Excess Levy	0.00	0.00	0.00	0.00	0.00
0840 POOR RELIEF	6229.98	0.00	0.00	0.00	6229.98
1111 FIRE FIGHTING FUND	1465268.16	0.00	0.00	0.00	1465268.16
1181 G.O. BONDS, SERIES	1929777.30	0.00	0.00	0.00	1929777.30
1182 FIRE DEBT FUND	28122.50	0.00	0.00	0.00	28122.50
1190 CUMULATIVE FIRE	297554.07	0.00	0.00	0.00	297554.07
1312 RECREATION	7803.57	0.00	0.00	0.00	7803.57
7700 FORMER FEMA FUND	0.00	0.00	0.00	0.00	0.00
7777 DEBT SERVICE FUND,	0.00	0.00	0.00	0.00	0.00
9999 PAYROLL DEDUCTIONS	-2624.70	0.00	0.00	0.00	-2624.70
Grand Totals	4951297.62	0.00	1076.00	0.00	4950221.62



## Claim/Disbursement/Receipt Report

BUCKCREEK TOWNSHIP HANCOCK  
COUNTY

For Disbursements only from 02/01/2025 to 02/28/2025

5809 AIRPORTBLVD  
GREENFIELD, IN 46140

Trans #	Sk	Date	Vendor Name	Amount	Line Amounts	Fund Name	Code
020325.1	2	02/03/25	AFLAC WORLDWIDE HEADQUARTERS	129.04	129.04 9999.13 AFLAC		1
021825.1	2	02/18/25	MERCHANT BANK CD	10.60	10.60 0101.1 COMMUNITY ROOM		1A
021925.1	2	02/19/25	VSP INSURANCE CO	814.59	814.59 0101 TOWNSHIP		3BA
021925.2	2	02/19/25	NINESTAR CONNECT/COMMUNICATIONS	699.61	699.61 0101 TOWNSHIP		3G
021925.3	2	02/21/25	AMAZON CAPITAL SERVICES, INC	496.80	25.69 0101 TOWNSHIP		2AA
					71.98 0101 TOWNSHIP		2AA
					29.99 0101 TOWNSHIP		3J
					186.35 0101.1 COMMUNITY ROOM		1A
					35.00 1111 FIRE FIGHTING FUND		2AC
					99.85 0101.1 COMMUNITY ROOM		1A
					23.96 1111 FIRE FIGHTING FUND		2AC
					23.98 0101 TOWNSHIP		3J
022025.1	2	02/20/25	OFFICE H2O	132.00	132.00 0101 TOWNSHIP		3G
022025.2	2	02/20/25	OFFICE H2O	132.00	132.00 0101 TOWNSHIP		3G
022125.1	2	02/21/25	AFLAC WORLDWIDE HEADQUARTERS	229.16	229.16 9999.13 AFLAC		1
022425.1	2	02/24/25	AMERICAN TEST CENTER	1,615.00	1,615.00 0101 TOWNSHIP		3J
022525.1	2	02/25/25	LOWES BUSINESS ACCOUNT/SYNCE	1,971.84	1,971.84 0101 TOWNSHIP		3F
022525.2	2	02/25/25	AQUA INDIANA, INC	74.31	74.31 0101 TOWNSHIP		3G
022525.3	2	02/25/25	PAYROLL PROFESSIONALS LLC	183.95	183.95 0101 TOWNSHIP		1AE
022525.4	2	02/25/25	PAYROLL PROFESSIONALS LLC	35.60	60.00 0101 TOWNSHIP		1AE
					-24.40 0101 TOWNSHIP		1AE
022525.5	2	02/25/25	AMAZON CAPITAL SERVICES, INC	188.42	114.60 0101 TOWNSHIP		3J
					35.00 1111 FIRE FIGHTING FUND		2AD
					38.82 0101.1 COMMUNITY ROOM		3A
022625.6	2	02/26/25	NATIONWIDE INSURANCE	866.41	551.41 9999.16 NATIONWIDE INSURANCE		1
					315.00 9999.16 NATIONWIDE INSURANCE		1
022625.7	2	02/07/25	INPRS	1,305.84	1,305.84 1111 FIRE FIGHTING FUND		1BB
022625.8	2	02/26/25	MERCHANT BANK CD	2.73	2.73 0101.1 COMMUNITY ROOM		1A
022625.9	2	02/04/25	INPRS	21,573.30	21,573.30 1111 FIRE FIGHTING FUND		1BB
030325.3	2	02/20/25	INPRS	21,573.30	21,573.30 1111 FIRE FIGHTING FUND		1BB
47713	2	02/03/25	CENTERPOINT ENERGY	184.83	184.83 0840.2 OTHER DIRECT POOR RELIEF		2EA
47714	2	02/03/25	DUKE ENERGY	215.18	215.18 0840.2 OTHER DIRECT POOR RELIEF		2EA
47715	2	02/04/25	AFC INTERNATIONAL INC	174.59	174.59 0101 TOWNSHIP		3J
47716	2	02/04/25	AXE HEAD THREADS	92.00	92.00 1111 FIRE FIGHTING FUND		3AB
47717	2	02/04/25	BEST ONE	2,330.03	335.92 0101 TOWNSHIP		3J
					1,994.11 0101 TOWNSHIP		3J
47718	2	02/04/25	BOUND TREE MEDICAL LLC	339.60	113.37 1111 FIRE FIGHTING FUND		2AB
					226.23 1111 FIRE FIGHTING FUND		2AB
47720	2	02/04/25	COVALENT SERVICES, LLC	698.48	433.48 1111 FIRE FIGHTING FUND		2AD
					265.00 0101 TOWNSHIP		3J
47721	2	02/04/25	CUMMINS SALES AND SERVICE	4,753.75	4,753.75 0101 TOWNSHIP		3J
47722	2	02/04/25	FISK SANITATION	218.00	109.00 0101 TOWNSHIP		3G
					109.00 0101 TOWNSHIP		3G

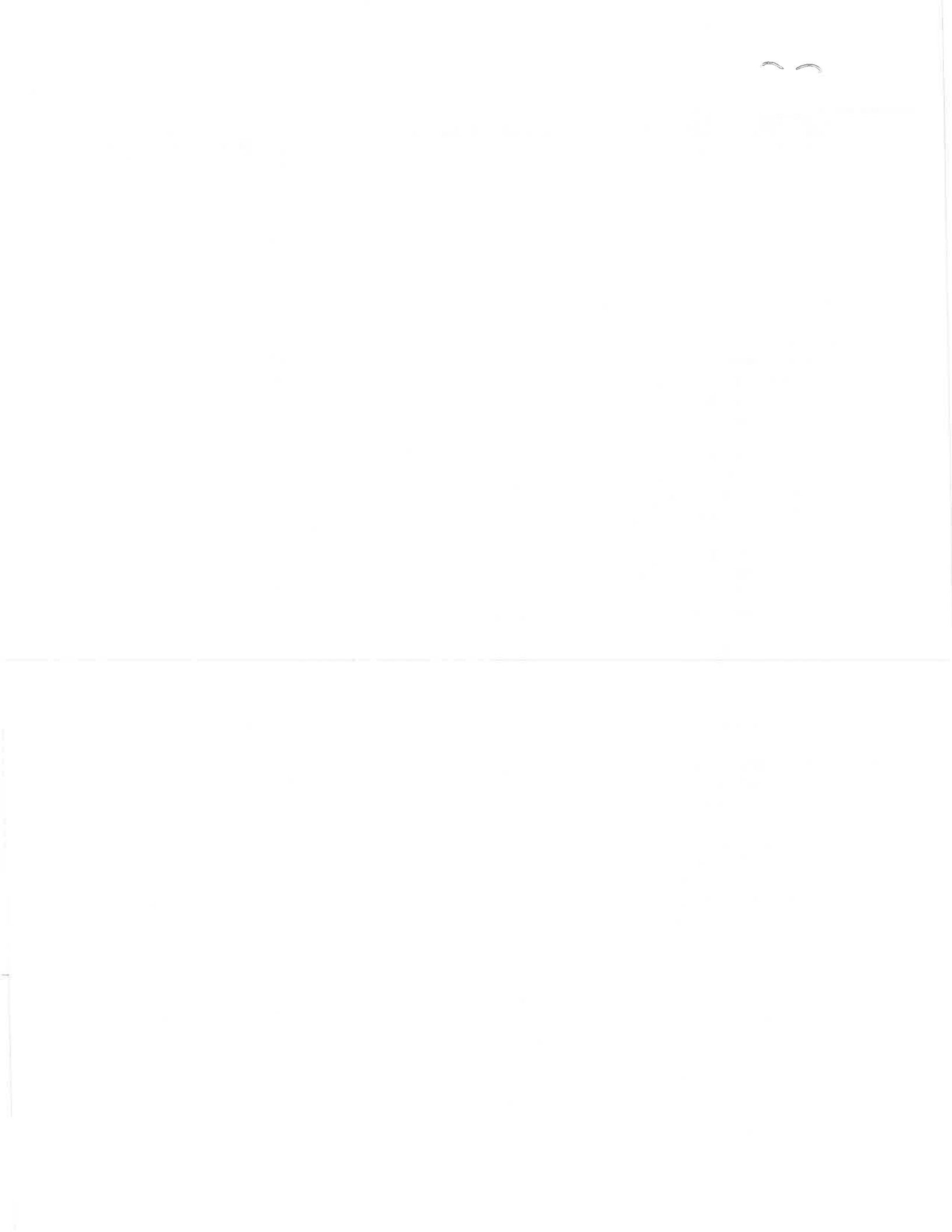


## Claim/Disbursement/Receipt Report

For Disbursements only from 02/01/2025 to 02/28/2025

BUCKCREEK TOWNSHIP HANCOCK  
COUNTY5809 AIRPORT BLVD  
GREENFIELD, IN 46140

Trans #	PK	Date	Vendor Name	Amount	Line Amounts	#	Fund Name	Code
47723	2	02/04/25	JACKSON OIL & SOLVENTS, INC.	4,390.45	912.03	0101	TOWNSHIP	3D
					841.07	0101	TOWNSHIP	3D
					737.03	0101	TOWNSHIP	3D
					717.31	0101	TOWNSHIP	3D
					855.64	0101	TOWNSHIP	3D
					327.37	0101	TOWNSHIP	3D
47724	2	02/04/25	Flag and Banner Company	433.48	433.48	1111	FIRE FIGHTING FUND	2AD
47725	2	02/04/25	LICKETY SPLIT CLEANING, LLC	400.00	400.00	0101.1	COMMUNITY ROOM	3A
47726	2	02/04/25	LMC	1,222.00	1,222.00	0101	TOWNSHIP	3F
47727	2	02/04/25	MedBill	3,860.14	3,860.14	0101	TOWNSHIP	3AC
47728	2	02/04/25	MIDWEST GARAGE DOOR SYSTEMS, INC.	1,465.00	1,465.00	0101	TOWNSHIP	3F
47729	2	02/04/25	SIMUNEK, MICKI	45.48	45.48	0101	TOWNSHIP	3G
47730	2	02/04/25	STANDARD INSURANCE COMPANY RE	2,941.92	2,941.92	0101	TOWNSHIP	3BH
47731	2	02/04/25	VERIZON WIRELESS	673.63	673.63	0101	TOWNSHIP	3G
47732	2	02/19/25	STRYKER SALES LLC	909.38	909.38	1111	FIRE FIGHTING FUND	2AB
47733	2	02/19/25	BOUND TREE MEDICAL LLC	2,633.15	462.96	1111	FIRE FIGHTING FUND	2AB
					2,170.19	1111	FIRE FIGHTING FUND	2AB
47734	2	02/19/25	MACQUEEN EMERGENCY	1,335.00	1,335.00	0101	TOWNSHIP	3J
47735	2	02/19/25	CUMMINS SALES AND SERVICE	4,753.75	4,753.75	0101	TOWNSHIP	3J
47736	2	02/10/25	HOWE, MARK	1,000.00	1,000.00	0840.2	OTHER DIRECT POOR RELIEF	2CA
47738	2	02/13/25	AXE HEAD THREADS	760.00	144.00	1111	FIRE FIGHTING FUND	3AB
					203.00	1111	FIRE FIGHTING FUND	3AB
					206.00	1111	FIRE FIGHTING FUND	3AB
					207.00	1111	FIRE FIGHTING FUND	3AB
47739	2	02/13/25	CENTERPOINT ENERGY	1,664.02	507.03	0101	TOWNSHIP	3G
					1,156.99	0101	TOWNSHIP	3G
47741	2	02/13/25	DUKE ENERGY	1,636.34	1,636.34	0101	TOWNSHIP	3G
47742	2	02/13/25	INDIANA OXYGEN CO.	337.74	337.74	1111	FIRE FIGHTING FUND	2AB
47743	2	02/13/25	RILEY PARK TIRE SERVICE	183.95	99.99	0101	TOWNSHIP	3J
					83.96	0101	TOWNSHIP	3J
47744	2	02/13/25	NINESTAR CONNECT/COMMUNICATIONS	645.08	645.08	0840.2	OTHER DIRECT POOR RELIEF	2EA
47745	2	02/13/25	MILLER HUGGINS, INC	337.08	337.08	0101	TOWNSHIP	2AA
47746	2	02/13/25	STERICYCLE INC	850.00	850.00	1111	FIRE FIGHTING FUND	3B
47747	2	02/13/25	WILCH, BRANDON S	1,608.96	3.99	0101	TOWNSHIP	2AA
					299.98	0101	TOWNSHIP	2AA
					1,199.99	0101	TOWNSHIP	3CA
					105.00	0101	TOWNSHIP	3CA
47748	2	02/19/25	HOOSIER FIRE EQUIPMENT INC	518.00	518.00	0101	TOWNSHIP	3J
47749	2	02/19/25	KOENIG EQUIPMENT INC	319.24	319.24	0101	TOWNSHIP	3J
47750	2	02/19/25	LOCUTION SYSTEMS, INC.	2,760.00	2,760.00	0101	TOWNSHIP	3F
47751	2	02/19/25	RILEY PARK TIRE SERVICE	83.96	83.96	0101	TOWNSHIP	3J
47752	2	02/19/25	TRUCK SERVICE	1,921.74	1,921.74	0101	TOWNSHIP	3J
47753	2	02/20/25	CHITWOOD, TAYLOR	1,329.84	1,329.84	1111	FIRE FIGHTING FUND	3AB
47754	2	02/20/25	LEMASTER, EDWARD R	4,800.00	4,800.00	1111	FIRE FIGHTING FUND	1A
47755	2	02/21/25	COVALENT SERVICES, LLC	265.00	265.00	0101	TOWNSHIP	3J
47756	2	02/21/25	COMMUNITY HEALTH NETWORK	500.00	500.00	0101	TOWNSHIP	3BA





# Claim/Disbursement/Receipt Report

BUCKCREEK TOWNSHIP HANCOCK

For Disbursements only from 02/01/2025 to 02/28/2025

COUNTY

5808 AIRPORT BLVD  
GREENFIELD, IN 46140

Trans #	Dr	Date	Vendor Name	Amount	Line Amount	#	Fund Code	Code
47757	2	02/21/25	Vineyard Community Church at Mount Comfort	1,000.00	1,000.00	0840.2	OTHER DIRECT POOR	3A
							RELIEF	
47758	2	02/24/25	DO IT RIGHT DIVING	3,750.00	3,750.00	1111	FIRE FIGHTING FUND	3AC
47759	2	02/24/25	NET RESULTS LLC	4,177.00	4,177.00	0101	TOWNSHIP	3CD
47760	2	02/24/25	S&S Heating & AC, LLC	315.00	315.00	0101	TOWNSHIP	3F
47761	2	02/24/25	TRUCK SERVICE	8,812.20	1,692.11	0101	TOWNSHIP	3J
					2,168.21	0101	TOWNSHIP	3J
					3,208.37	0101	TOWNSHIP	3J
					1,743.51	0101	TOWNSHIP	3J
47762	2	02/25/25	ANTHEM BCBS IN GROUP	48,418.09	48,418.09	0101	TOWNSHIP	3BA
47763	2	02/25/25	ANTHEM DENTAL	3,482.73	112.71	0101	TOWNSHIP	3BA
					3,370.02	0101	TOWNSHIP	3BA
47764	2	02/25/25	BAKER, NICHOLAS J	344.45	344.45	0101	TOWNSHIP	3BB
47765	2	02/25/25	C.L. COONROD & CO.	5,143.00	5,143.00	0101	TOWNSHIP	3AA
47766	2	02/25/25	FISK SANITATION	218.00	109.00	0101	TOWNSHIP	3G
					109.00	0101	TOWNSHIP	3G
47767	2	02/25/25	FLORIDA DEPT OF TRANSPORTATION	3.50	3.50	1111	FIRE FIGHTING FUND	2AD
47768	2	02/25/25	NYLUND III, RUDOLPH A	4,488.83	4,488.83	0101	TOWNSHIP	3BB
47769	2	02/26/25	AIM MEDIA INDIANA	93.39	93.39	0101	TOWNSHIP	2AB
47770	2	02/26/25	PFFUI	500.00	500.00	1111	FIRE FIGHTING FUND	3AC
47771	2	02/26/25	AFC INTERNATIONAL INC	1,164.15	1,164.15	0101	TOWNSHIP	3J
47772	2	02/26/25	STADTER, BRIAN E	800.00	800.00	1111	FIRE FIGHTING FUND	3AB
***				190,335.63	190,335.63			
				190,335.63	190,335.63			

[405] 76 items listed out of 76 items.





# Buck Creek Township

Hancock County, Indiana

Approved Board Minutes for the month of Feb. 2025

Andrew deLivron \_\_\_\_\_

Jennifer Fellerman \_\_\_\_\_

Kenny Simmons \_\_\_\_\_



## **Buck Creek Township February 11, 2025 Meeting Minutes**

Board members were present: Kenny Simmons, Chair; Jennifer Fellerman, Secretary; Andy DeLivron, Board member.

Called the meeting to order- 6:01 pm

Pledge of Allegiance-all

Signed January 2025 meeting minutes

### **Township Department update-Presented by Micki Simunek**

- Reviewed the annual financial report- Motioned not needed for AFR, however, board members did need to sign off on the report.
- Micki outlined the township investment policy. Approved investing \$1.9 million in funds and tracking the interest earned from the investments.
- The township ended the year in good financial shape, with some funds left unspent in specific categories.

### **Fire Department Update- presented by Brandon Wilch**

- The hiring process has been started to fill the role of the departed fire department member.
- The new Tahoe is awaiting a light package.
- Discussed part-time usage versus overtime costs and the benefits of having additional part-time staff

### **Food Pantry Assistance and Service Contract- presented by Jennifer Condrey**

- Request for approval of a \$1,000 donation be made to the Vineyard Food Pantry to support their efforts in feeding local families.
- The pantry serves 82 families with weekend food bags and needs additional support
- Motion made by Andy to donate the \$1000.00 to the food pantry, Jennifer seconded the motion. Motion was passed 3-0.

### **Road Safety Concerns and Next Meeting Announcement**

- Andy Deliveron raised concerns about a gaping hole alongside the road at 700 and Oak Blvd South.
- The board discussed the need for Andy to address the issue with Gary Pool and the County Highway Department.
- Micki shared she could pass the information along to Gary.

Meeting Adjourned

Time: 7:07 pm



5-2025

**RESOLUTION TO ENCUMBER FUNDS**

**WHEREAS**, the Township Board of the Buck Creek Township, Indiana ("Board") has the duty and authority to maintain and allocate funds as necessary from the duly adopted budget to maintain the fiscal integrity of Buck Creek Township ("Township") and maximize efficiency; and

**WHEREAS**, it becomes necessary to encumber funds before the end of the year for the fiscal integrity of the Township.

**NOW BE IT RESOLVED BY**, the Township Board of Buck Creek Township, Hancock County, Indiana:

That the Township Trustee has notified and informed the Board of the need to encumber funds for the fiscal integrity of the Township before the end of the year.

That the following sums are to be encumbered:

FUND	AMOUNT	CATEGORY
1111 – Firefighting Fund	\$23,000	Medical Supplies
1111 – Firefighting Fund	\$8,900	Janitorial Supplies
1111 – Firefighting Fund	\$4,400	Miscellaneous
1111 – Firefighting Fund	\$150,000	Salaries & Wages (1/10/2025 payroll)

This Resolution shall be in full force and effect from and after its passage and approval by the Township Board.

**DULY PASSED AND ADOPTED**, this the 11th date of March 2025.

BUCK CREEK TOWNSHIP BOARD

  
Kenny Simmons, President

  
Jennifer Fellerman, Secretary

\_\_\_\_\_  
Andrew deLivron, Board Member





**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 March 11, to ensure that: (1) the political subdivision adopts the Internal Control Standards and procedures 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 about 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 about 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 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 desired 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 desired 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 Deputy Trustee 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 any 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 responds 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 and 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 violates the policy 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 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.

**BUCK CREEK TOWNSHIP ADVISORY BOARD**

NAY

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ATTEST: M. Smunich

**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 regulation related to public funds; and

WHEREAS the proper administration of government funds by the Township requires an internal control structure that adequately encompasses the six components of internal control: the control environment, risk assessment, control activities, 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" duties of Township administration.

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
- \* Files and documents are stored in a cloud-based enterprise solution and backed up regularly.
- \* 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 under 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, by forms prescribed and/or approved by the Indiana State Board of Accounts, or, where applicable, other laws and regulations.

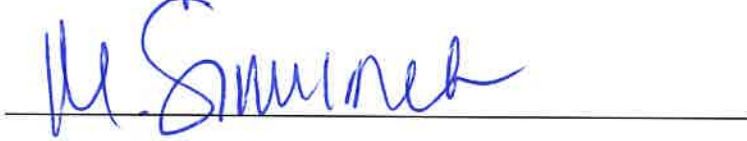
Section 14. The Trustee or a supervisor will be in touch in person, generally daily, with each officer or employee handling government funds to discuss information regarding government funds.

Section 15. The Trustee or his/her 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.

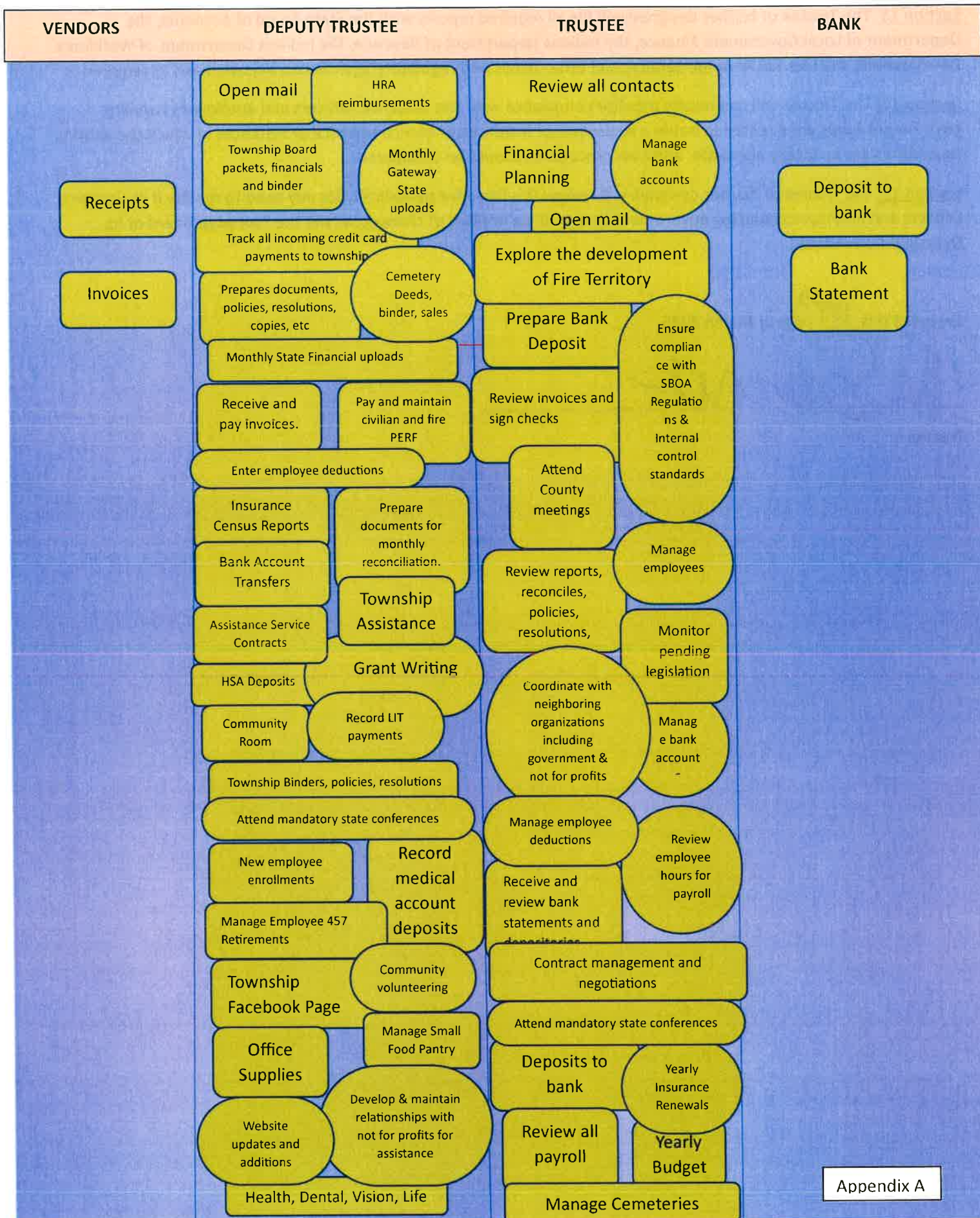
Section 17. The Trustee or his/her designee will review this Directive periodically for any need to modify it or update it. Officers and employees handling government funds will be notified of changes, as will the Township Board or its Oversight Committee.

Executed this 11<sup>th</sup> day of March 2025.

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

Trustee





Appendix A

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



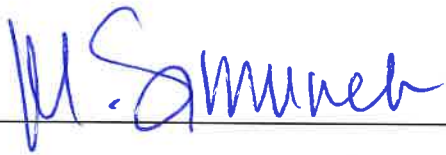
**TRUSTEE CERTIFICATION TO THE  
TOWNSHIP BOARD OR OVERSIGHT COMMITTEE REGARDING THE INTERNAL  
CONTROL STRUCTURE AND TRAINING OF OFFICERS AND EMPLOYEES**

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 the 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, the state government, a political subdivision, or another governmental entity have certified that they have received the appropriate training. The Township Trustee officers 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.

Micki Simunek

Jennifer Condrey

Signed



Trustee

Date

3/11-25

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 comply 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 3-11-2025

[illegible]

