

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

EXAMINATION REPORT
OF
TOWN OF DUPONT
JEFFERSON COUNTY, INDIANA
January 1, 2004 to December 31, 2006



FILED
05/15/2007

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Angela B. Lacey	01-01-04 to 01-17-07
	(Office Vacant)	01-18-07 to 02-25-07
	Robyn J. Meek	02-26-07 to 12-31-07
President of the Town Council	Richmond H. Russell	01-01-04 to 12-31-06
	Douglas R. Law	01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF DUPONT, JEFFERSON COUNTY, INDIANA

We were engaged to examine the financial information of the Town of Dupont (Town), for the period January 1, 2004 to December 31, 2006. The Town's management is responsible for the financial information presented herein.

Supporting documentation was not available for a significant portion of the Town's disbursements. The Town's financial records did not provide information to report on the cash and investment balances and the financial activity of the individual funds within the Wastewater Utility. Receipts and disbursements shown in the financial schedule for the Wastewater Utility Fund for the years 2005 and 2006 were based on information obtained from bank statements and not from financial information prepared by management. In addition, no reconcilements of record balances to bank balances were performed.

Since Town officials did not maintain adequate financial records, as discussed in the preceding paragraph, the scope of our examination was not sufficient to enable us to express, and we do not express, an opinion on the financial information.

However, we did examine available records to the extent possible for compliance with State statutes and the Accounting and Uniform Compliance Guidelines for Cities and Towns published by the State Board of Accounts. The results of this examination are stated in the Examination Results and Comments.

STATE BOARD OF ACCOUNTS

March 22, 2007

TOWN OF DUPONT
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND PROPRIETARY FUND TYPES
As Of And For The Years Ended December 31, 2004, 2005, 2006

	Cash and Investments 01-01-04	Receipts	Disbursements	Cash and Investments 12-31-04
Governmental Funds:				
General	\$ 2,413	\$ 13,684	\$ 5,821	\$ 10,276
Motor Vehicle Highway	47,488	12,269	2,589	57,168
Local Road and Street	27,307	2,780	461	29,626
Cumulative Capital Improvement	8,597	1,463	-	10,060
Proprietary Fund:				
Wastewater Utility	230,744	57,151	59,116	228,779
Totals	<u>\$ 316,549</u>	<u>\$ 87,347</u>	<u>\$ 67,987</u>	<u>\$ 335,909</u>

	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
Governmental Funds:				
General	\$ 10,276	\$ 22,802	\$ 19,896	\$ 13,182
Motor Vehicle Highway	57,168	11,943	2,186	66,925
Local Road and Street	29,626	2,846	16,975	15,497
Cumulative Capital Improvement	10,060	1,212	-	11,272
Proprietary Fund:				
Wastewater Utility	228,779	60,556	76,601	212,734
Totals	<u>\$ 335,909</u>	<u>\$ 99,359</u>	<u>\$ 115,658</u>	<u>\$ 319,610</u>

	Cash and Investments 01-01-06	Receipts	Disbursements	Cash and Investments 12-31-06
Governmental Funds:				
General	\$ 13,182	\$ 17,855	\$ 16,331	\$ 14,706
Motor Vehicle Highway	66,925	14,330	23,673	57,582
Local Road and Street	15,497	2,823	-	18,320
Cumulative Capital Improvement	11,272	1,400	-	12,672
Proprietary Fund:				
Wastewater Utility	212,734	55,195	100,791	167,138
Totals	<u>\$ 319,610</u>	<u>\$ 91,603</u>	<u>\$ 140,795</u>	<u>\$ 270,418</u>

The accompanying notes are an integral part of the schedules.

TOWN OF DUPONT
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The Town was established under the laws of the State of Indiana. The Town provides the following services: public safety, highways and streets, and general administrative services.

Note 2. Fund Accounting

The Town uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is prepared and approved at the local level. In addition, funds for which highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

The Town did not have a property tax levy.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the Town to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

TOWN OF DUPONT
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2006

Description of Asset	Ending Balance	Due Within One Year
Business-type Activities:		
Wastewater Utility		
Revenue bonds:		
1969 Construction Bonds	\$ 11,849	\$ 5,528
1990 Wastewater Works Improvements	43,000	10,000
1992 Wastewater Works Improvements	<u>24,000</u>	<u>6,000</u>
 Total Wastewater Utility	 <u>\$ 78,849</u>	 <u>\$ 21,528</u>

TOWN OF DUPONT
EXAMINATION RESULTS AND COMMENTS

UNAUTHORIZED SALARY PAYMENTS TO CLERK-TREASURER

We compared the checks made payable to Mrs. Angela B. Lacey, former Clerk-Treasurer, for the years 2004, 2005, and 2006 with the salaries approved by the Town Council. Our comparison showed unauthorized payments to Mrs. Lacey in the amount of \$25,841.52 as summarized below:

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>Totals</u>
Payments	\$ 1,800.00	\$ 15,191.10	\$ 12,450.42	\$ 29,441.52
Approved Salary	<u>1,200.00</u>	<u>1,200.00</u>	<u>1,200.00</u>	<u>3,600.00</u>
Unauthorized Payments	<u>\$ 600.00</u>	<u>\$ 13,991.10</u>	<u>\$ 11,250.42</u>	<u>\$ 25,841.52</u>

It was the Town's practice to use Claim Form 39 and Accounts Payable Voucher (Form 301S), to process payroll payments. However, there were no claims/accounts payable vouchers on file to support the unauthorized payments shown in the above schedule.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services."

"(c) The fiscal officer of a governmental entity 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 officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

Indiana Code 5-13-5-4(b) states in part: "A public officer may draw a check or negotiable order of withdrawal upon a depository only for the following purposes . . . (3) The payment of a legal claim against a political subdivision . . ."

Indiana Code 5-13-14-3 states in part: "A public officer who knowingly . . . draws any check or negotiable order of withdrawal against the funds except in the manner prescribed in this article, commits a Class B felony. The public officer also is liable upon the officer's official bond for any loss or damage that may accrue."

In a written statement, Mrs. Lacey admitted making unauthorized payments to herself from Town accounts.

TOWN OF DUPONT
EXAMINATION RESULTS AND COMMENTS
(Continued)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

On March 21, 2007, we requested Mrs. Angela B. Lacey to refund \$25,841.52 to the Town of Dupont.

REIMBURSEMENT CHECKS ISSUED TO CLERK-TREASURER

Checks were issued to Mrs. Angela B. Lacey, former Clerk-Treasurer, for reimbursement of office supplies and travel expenses based on notations made on the checks. No claims/accounts Payable Vouchers or Mileage Claims were presented for our examination showing approval by the Town Council. In addition, no other form of supporting documentation such as invoices or receipts was presented for our examination. The following is a schedule of checks made payable to Mrs. Lacey:

<u>Date</u>	<u>Check No.</u>	<u>Office Supplies</u>	<u>Mileage</u>	<u>Total</u>
01-19-05	4757	\$ 60.00	\$ -	\$ 60.00
05-17-05	4786	100.00	-	100.00
06-29-05	994	55.00	-	55.00
07-18-05	4814	152.00	-	152.00
09-19-05	4788	47.00	-	47.00
09-21-05	506	87.14	-	87.14
10-11-05	4842	-	37.00	37.00
05-19-06	4887	-	162.12	162.12
Totals		<u>\$ 501.14</u>	<u>\$ 199.12</u>	<u>\$ 700.26</u>

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services."

"(c) The fiscal officer of a governmental entity 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 officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

TOWN OF DUPONT
EXAMINATION RESULTS AND COMMENTS
(Continued)

Indiana Code 5-13-5-4(b) states in part: "A public officer may draw a check or negotiable order of withdrawal upon a depository only for the following purposes . . . (3) The payment of a legal claim against a political subdivision."

Indiana Code 5-13-14-3 states in part: "A public officer who knowingly . . . draws any check or negotiable order of withdrawal against the funds except in the manner prescribed in this article, commits a Class B felony. The public officer also is liable upon the officer's official bond for any loss or damage that may accrue."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

On March 21, 2007, we requested Mrs. Angela B. Lacey to refund \$700.26 to the Town of Dupont.

EXAMINATION COSTS - MISSING FUNDS

The Town of Dupont incurred additional examination costs in the amount of \$990.00 in the investigation of missing funds.

Examination costs incurred because of theft or shortage may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

On March 21, 2007, we requested Mrs. Angela B. Lacey to refund \$990.00 to the Town of Dupont.

OFFICIAL BOND

Mrs. Angela B. Lacey, former Clerk-Treasurer, has an official bond with Fidelity and Deposit Company of Maryland, as surety. The bond is in the amount of \$20,000.00 for the period March 9, 2004 through March 9, 2007.

CONDITION OF RECORDS

We found the following deficiencies with the Town's financial records maintained by the Clerk-Treasurer:

- (1) A Clerk-Treasurer's, City Controller's and City Treasurer's Monthly Financial, Depository Statement and Cash Reconciliation (City and Town Form 206) was not used to reconcile record balances to depository balances during 2004, 2005, and 2006.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

TOWN OF DUPONT
EXAMINATION RESULTS AND COMMENTS
(Continued)

- (2) Wastewater Utility financial transactions were posted to a total of all funds on the Simplified Cash Journal-Wastewater Utility (Form 323) for the period January 1, 2004 through July 31, 2005. No postings were made to this record for the period August 1, 2005 to December 31, 2006. Due to the this condition, Town Officials were unable to present the cash and investment balances and the financial activity of individual Wastewater Utility Funds (Operating, Bond and Interest, Debt Service Reserve and Improvement Funds) in their financial schedule.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

- (3) In addition to payments made to the Clerk-Treasurer without supporting documentation (See Examination and Result Comment titled "Unauthorized Salary Payments to Clerk-Treasurer"), several payments were made for utilities and repairs without supporting documentation.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

FINANCIAL REPORT OPINION MODIFICATION

The State Board of Accounts was unable to provide an unqualified opinion on the Independent Accountants Report for the financial schedule due to the condition of the records (See Examination Result and Comment titled "Condition of Records").

Accounting records and other public records must be maintained in a manner that will support accurate financial schedules. Anything other than an unqualified opinion on the Independent Accountant's Report on the financial schedules may have adverse financial consequences with the possibility of an increase in interest rate cost to the taxpayers of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

ANNUAL FINANCIAL REPORTS

Annual financial reports for 2004, 2005, and 2006 were not presented for examination and were not published.

Indiana Code 5-3-1-3(a) states in part: "Within sixty (60) days after the expiration of each calendar year, the fiscal officer of each civil city and town in Indiana shall publish an annual report of the receipts and expenditures of the city or town . . ."

TOWN OF DUPONT
EXAMINATION RESULTS AND COMMENTS
(Continued)

BOND ORDINANCE REQUIREMENTS

Wastewater Utility financial transactions were posted to a total of all funds on the Simplified Cash Journal-Wastewater Utility (Form 323) for the period January 1, 2004 through July 31, 2005. No postings were made to this record for the period August 1, 2005 to December 31, 2006. Due to this condition, Town Officials were unable to present the cash and investment balances and the financial activity of individual Wastewater Utility Funds (Operating, Bond and Interest, Debt Service Reserve and Improvement Funds) in their financial schedule.

Bond ordinance 1991-4 states in part: "The Town shall keep proper books of records and accounts, separate from all of its other records and accounts, in which complete and correct entries shall be made showing all revenues collected from said works and all disbursements made on account of the works."

Each governmental unit is responsible for complying with the ordinances, resolution, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

OPTICAL IMAGES OF WARRANTS

The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks.

Indiana Code 5-15-6-3 concerning optical imaging of checks, states in part:

"(a) . . . 'original records' . . . includes the optical image of a check or deposit document when:

- (1) the check or deposit document is recorded, copied, or reproduced by an optical imaging process . . . ; and
- (2) the drawer of the check receives an optical image of the check after the check is processed for payment . . . "

Furthermore, Indiana Code 26-2-8-111 states in part:

"(a) If a law requires that certain records be retained, that requirement is met by retaining an electronic record of the information in the record that:

- (1) accurately reflects the information set forth in the record after it was first generated in its final form as an electronic record or otherwise; and
- (2) remains accessible for later reference."

"(e) If a law requires retention of a check, that requirement is satisfied by retention of an electronic record of the information on the front and back of the check in accordance with subsection (a)."

TOWN OF DUPONT
EXAMINATION RESULTS AND COMMENTS
(Continued)

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

We found the following regarding the reporting and processing of payroll:

- (1) No Internal Revenue Service W-2 forms for salaries paid to the Clerk-Treasurer in 2004, 2005, and 2006 were presented for our examination.
- (2) Quarterly payroll tax returns were not filed and payroll taxes were not remitted for the 4th quarter of 2004; the 2nd, 3rd, or 4th quarters of 2005; and all four quarters of 2006. The delinquent filing of payroll tax returns and the delinquent remittance of payroll taxes could result in the Town being assessed penalties and interest.

Each governmental unit is responsible for compliance with all rules, regulations, guidelines, and directives of the Internal Revenue Service and the Indiana Department of Revenue. All questions concerning taxes should be directed to these agencies. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

APPROPRIATIONS NOT APPROVED

Monies were expended from the General Fund, Motor Vehicle Highway Fund, and Local Road and Street Fund without obtaining an appropriation approved by the Town Council.

Indiana Code 36-5-4-2 states: "Unless a statute provides otherwise, town monies may be disbursed only after an appropriation made by ordinance of the town legislative body and recorded in a book kept for that purpose by the legislative body. Each appropriation must be made from the fund against which the expenses arose."

PRESCRIBED FORMS

The following prescribed or approved forms were not in use:

Payroll Schedule and Voucher (Form 99)
Employee's Earnings Record (Form 99B)
Receipt (Form 217)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF DUPONT
EXAMINATION RESULTS AND COMMENTS
(Continued)

BOARD MINUTES

The minutes that were presented for examination were not kept in sufficient detail to identify the Town Council members in attendance and what actions were taken by the Town Council.

Indiana Code 5-14-1.5-4 states in part:

"(b) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under IC 5-1.5-2-2.5 or IC 20-12-63-7."

CAPITAL ASSET RECORDS

The Utility does not maintain a detailed record of capital assets for its Utility Plant in Service accounts.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded in the Capital Assets Ledger. A complete inventory should be taken every year for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CONTRACTS

Payments were made to a wastewater plant operator and for wastewater customer billing services. No contracts describing these services and the rate of pay were presented for examination.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

DELINQUENT WASTEWATER ACCOUNTS

We found the following regarding delinquent accounts:

- (1) Wastewater fees and penalties had been recorded with the County Recorder but were not certified to the County Auditor which would result in an additional assessment against the property and added to the property taxes.

TOWN OF DUPONT
EXAMINATION RESULTS AND COMMENTS
(Continued)

- (2) The monthly billing for the account of Mrs. Angela B. Lacey, former Clerk-Treasurer, approximates \$40.00 per month. At December 31, 2006, her account was delinquent in the amount of \$997.04. Mrs. Lacey's delinquent fees and penalties were not recorded with the County Recorder with other delinquent accounts.

Indiana Code 36-9-23-33 states in part:

"(b) Except as provided in subsection (l), the officer charged with the collection of fees and penalties assessed under this chapter shall enforce their payment. As often as the officer determines is necessary in a calendar year, the officer shall prepare either of the following:

- (1) a list of the delinquent fees and penalties that are enforceable under this section, which must include the following:

(A) the name or names of the owner or owners of each lot or parcel of real property on which fees are delinquent;

(B) a description of the premises, as shown by the records of the county auditor;
and

(C) the amount of the delinquent fees, together with the penalty.

- (2) an individual instrument for each lot or parcel of real property on which the fees are delinquent."

"(c) The officer shall record a copy of each list or each individual instrument with the county recorder. . . ."

"(e) Using the lists and instruments prepared under subsection (b) and recorded under subsection (c), the officer shall, not later than ten (10) days after the list or each individual instrument is recorded under subsection (c), certify to the county auditor a list of the liens that remain unpaid for collection in the next May . . ."

ECONOMIC DEVELOPMENT INCOME TAX FUNDS

In 2005 and 2006, the Town received \$9,546.00 and \$9,171.00, respectively, in County Economic Development monies which were deposited into the General Fund.

Indiana Code 6-3.5-7-13.1(a) states in part: "The fiscal officer of each . . . town . . . in which the county economic development tax is imposed shall establish an economic development income tax fund. . . . the revenue received . . . shall be deposited in the unit's economic development income tax fund."

TOWN OF DUPONT
EXAMINATION RESULTS AND COMMENTS
(Continued)

LIST OF EMPLOYEES NOT FILED WITH COUNTY TREASURER

Lists of officials or employees of the Town and the Wastewater Utility that had money due from the Town or the Wastewater Utility were not certified to the County Treasurer to check for delinquent taxes for 2004, 2005, and 2006.

Indiana Code 6-1.1-22-14(a) states in part: "On or before June 1 and December 1 of each year . . . the disbursing officer of each political subdivision . . . shall certify the names and addresses of each person who has money due from the political subdivision to the treasurer of each county in which the political subdivision is located."

CERTIFIED REPORT NOT FILED

The Town did not file a certified report of compensation of officers and employees (Form 100-R or its equivalent) with the State Board of Accounts for the years 2004, 2005, and 2006.

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 written or printed certified report, correctly and completely showing the names and 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."

TOWN OF DUPONT
EXIT CONFERENCE

The contents of this report were discussed on March 21, 2007, with Angela B. Lacey, former Clerk-Treasurer.

The contents of this report were discussed on March 22, 2007, with Douglas R. Law, President of the Town Council; and Charles Daniel Vance, Jr., Town Council member.

TOWN OF DUPONT
SUMMARY

	Charges	Credits	Balance Due
Angela B. Lacey, former Clerk-Treasurer:			
Unauthorized Salary Payments to Clerk-Treasurer, page 7	\$ 25,841.52	\$ -	\$ 25,841.52
Reimbursement Checks Issued to Clerk-Treasurer, page 8	700.26	-	700.26
Examination Costs - Missing Funds, page 9	990.00	-	990.00
Totals	\$ 27,531.78	\$ -	\$ 27,531.78

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AFFIDAVIT

STATE OF INDIANA)
)
Ripley COUNTY)

We, K. Stephen Illingworth and Gary Ambrecht, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the Town of Dupont, Jefferson County, Indiana, for the period from January 1, 2004 to December 31, 2006, is true and correct to the best of our knowledge and belief.

K. Stephen Illingworth

Gary Ambrecht
Field Examiners

Subscribed and sworn to before me this 1st day of May, 2007.

George J. Bradford
Clerk of the Circuit Court