

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

EXAMINATION REPORT
OF

PARK DEPARTMENT
CITY OF WINCHESTER
RANDOLPH COUNTY, INDIANA

January 1, 2007 to July 2, 2008



FILED
12/05/2008

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Park Director	Joan M. Simmons Kathy D. Bond	01-01-07 to 07-02-08 07-03-08 to 12-31-08
Clerk-Treasurer	Vicki Haney	01-01-04 to 12-31-11
Mayor	Steve D. Croyle	01-01-04 to 12-31-11
President of the City Council	Melanie Robinson Todd Schroeder	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
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TO: THE OFFICIALS OF CITY OF WINCHESTER, RANDOLPH COUNTY

We have examined the records of the Park Department for the period from January 1, 2007 to July 2, 2008, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of City of Winchester, Randolph County, for the year 2007.

STATE BOARD OF ACCOUNTS

September 30, 2008

PARK DEPARTMENT
CITY OF WINCHESTER
EXAMINATION RESULTS AND COMMENTS

MALFEASANCE, MISFEASANCE, OR NONFEASANCE

Park receipts in the amount of \$2,079.15, from the information presented for examination, have not been deposited to the City's funds by Joan M. Simmons, former Park Director. Joan M. Simmons was requested to reimburse the City of Winchester \$2,079.15. (See Summary, page 8)

Docking materials totaling \$2,264.85 were purchased and paid for on May 2, 2008. These included: three 4x8 aluminum dock frames (\$957.00), three stabilizer sleeves (\$113.97), six foot pads (\$119.94), six clearwater deck panels (\$954.00), and six 12 foot x 11- $\frac{5}{8}$ inch dock posts (\$119.94). Joan M. Simmons stated that these materials were never picked up from the vendor. As of October 14, 2008, the docking materials had not been received by the City nor had the vendor been able to verify that the materials were still on hand. Joan M. Simmons was requested to reimburse the City of Winchester \$2,264.85. (See Summary, page 8)

Two claims to Meyers Landscaping & Excavating LLC in the amount of \$4,225 and \$2,725 were prepared, presented to the Board, approved, and paid before the work was completed. As of October 14, 2008, this work has not been completed; however, the City has contacted the contractor and is working on a satisfactory conclusion.

Several tons of baseball diamond mix were sold to the Town of Saratoga without the permission of the Board. As of October 14, 2008, no payments had been received. The Clerk-Treasurer is planning to prepare an invoice for the Town of Saratoga.

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)

PUBLIC RECORDS RETENTION

Not all of the receipt books that contained the final duplicate copy of receipts issued during our examination period were presented for audit.

Indiana Code 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Supporting documentation such as receipts, canceled checks, 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)

PARK DEPARTMENT
CITY OF WINCHESTER
EXIT CONFERENCE

The contents of this report were discussed on September 30, 2008, with Todd Schroeder, President of the City Council; Steve D. Croyle, Mayor; and Vicki Haney, Clerk-Treasurer.

The contents of this report were discussed on September 30, 2008, with Joan M. Simmons, former Park Director. The official response has been made a part of this report and may be found on pages 6 and 7.

October 1, 2008

To: State Board of Accounts

From: Joni Simmons

In response to the items in the exit conference with Mike and Vicki on September 30th 2008 I would like to address each item.

On July 2, 2008 at 10:00 a.m. I was let go as Park Director and within 30-45 minutes the employees from the Street Department and Melanie Robinson arrived at the Park House and wanted to remove all park office items from the house. They removed all operating files, office equipment, and numerous other items. I remember that Jerry Patterson and Melanie Robinson were both in the office when two white bankers boxes were removed from the house. These boxes contained all of the 2007 records for audit and the 2008 box contained all current year receipts, record of collections, detail tapes from the pool, any copies of signed contracts, current fee schedule and two green money bags that had not been deposited to the clerks office. These items were either loaded into a street department truck or the animal control van and at the time of the event I was not aware of where they were being taken.

Repairs to the John Deere tractor was for the 870 tractor and it was put on the invoice as 810. Fred Bradburn can verify these repairs. \$672.16

I left a note for Cathy Bond to send a bill to Saratoga League for the ball diamond mix \$117.00

On June 26th Mayor Croyle called me and had me stop all capitol improvement projects for the park.

I called two people and told them to stop the projects they were working on, Seth Hunt was tree trimming and Myers Landscaping was painting the fence at the tennis courts.

The north end of the park was flooded when the original installation of the bridges were to occur. Then when the capitol improvement projects were to be completed the Mayor stopped them and I was let go. Myers Landscaping needs to be contacted to complete these projects which includes the following:

Installation of semi-trailer, handrails, setting bridge across White River and stone at the end of each end of semi trailer.

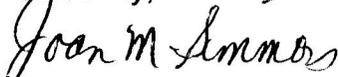
Complete painting of fence at tennis courts.

The two steel plates were installed at the south end of the Beeson Building. There were two rotten wooden planks covering an area where there were 8 ft open chambers that the general public could fall into. These were installed in May of 2008. Beside the fireplace (west)

Three 4 x 8 aluminum dock frames, three stabilizer sleeves, six foot pads, six clearwater deck panels, six 12 foot x 11 5/8 inch dock posts were a special order from Mennards that was not in at the time I left. I was waiting on a call from Mennards of Muncie for these items to come in. The call would have come to the city cell phone that I did not have after 7/2.

I sincerely hope that I have addressed any questions that you have regarding these findings and am available if you have any other questions.

Sincerely,

A handwritten signature in cursive script that reads "Joan M. Simmons".

Joan M. Simmons

PARK DEPARTMENT
CITY OF WINCHESTER
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Joan M. Simmons, former Park Director:			
Receipts Not Deposited, page 4	\$ 2,079.15	\$ -	\$ 2,079.15
Docking Materials, page 4	<u>2,264.85</u>	<u>-</u>	<u>2,264.85</u>
 Totals	 <u>\$ 4,344.00</u>	 <u>\$ -</u>	 <u>\$ 4,344.00</u>

AFFIDAVIT

STATE OF INDIANA)
)
 _____ COUNTY)

I, Curtis M. Wade, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Park Department, City of Winchester, Randolph County, Indiana, for the period from January 1, 2007 to July 2, 2008, is true and correct to the best of my knowledge and belief.

Curtis M. Wade
Field Examiner

Subscribed and sworn to before me this 12 day of November, 2008.

Terri L. Pope
Notary Public

My Commission Expires: _____

County of Residence: _____

Terri L. Pope
Notary Public, State of Indiana
Henry County
Commission Number 580136
My Commission Expires 2-17-2016