

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

EXAMINATION REPORT
OF
BOON TOWNSHIP
WARRICK COUNTY, INDIANA
January 1, 2007 to April 30, 2009



FILED
09/28/2009

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OFFICIALS

Office

Official

Term

Trustee

Richard L. Pryor

01-01-07 to 12-31-10

Chairman of the
Township Board

Art Callis
Mike Webb

01-01-07 to 12-31-07
01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF BOON TOWNSHIP, WARRICK COUNTY, INDIANA

We have examined the financial information presented herein of Boon Township (Township), for the period of January 1, 2007 to April 30, 2009. The Township's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the Township for the years ended December 31, 2007 and 2008 and the period ended April 30, 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

July 22, 2009

BOON TOWNSHIP, WARRICK COUNTY
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Years Ended December 31, 2007, 2008, And April 30, 2009

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
Township	\$ 37,947	\$ 180,394	\$ 155,110	\$ 63,231
Dog	632	-	-	632
Township Assistance	68,504	55,160	79,883	43,781
Firefighting	115,801	157,605	167,998	105,408
Park and Recreation	3,191	3,876	3,100	3,967
Fiduciary Fund:				
Payroll Withholdings	1,292	-	1,292	-
Totals	<u>\$ 227,367</u>	<u>\$ 397,035</u>	<u>\$ 407,383</u>	<u>\$ 217,019</u>

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
Township	\$ 63,231	\$ 60,240	\$ 79,374	\$ 44,097
Dog	632	-	-	632
Township Assistance	43,781	30,542	78,123	(3,800)
Firefighting	105,408	99,036	154,248	50,196
Park and Recreation	3,967	2,842	6,500	309
Totals	<u>\$ 217,019</u>	<u>\$ 192,660</u>	<u>\$ 318,245</u>	<u>\$ 91,434</u>

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 04-30-09
Governmental Funds:				
Township	\$ 44,097	\$ 31,237	\$ 30,971	\$ 44,363
Dog	632	-	-	632
Township Assistance	(3,800)	21,233	27,285	(9,852)
Firefighting	50,196	78,177	55,344	73,029
Park and Recreation	309	1,998	4,178	(1,871)
Totals	<u>\$ 91,434</u>	<u>\$ 132,645</u>	<u>\$ 117,778</u>	<u>\$ 106,301</u>

The accompanying notes are an integral part of the financial information.

BOON TOWNSHIP, WARRICK COUNTY
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The Township was established under the laws of the State of Indiana. The Township provides the following services: public safety, health and social services, culture and recreation, and general administrative services.

Note 2. Fund Accounting

The Township 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 initially prepared and approved at the local level. In addition, funds for which property taxes are levied are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the Township in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively.

Note 5. Deposits and Investments

Deposits, made in accordance with IC 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 Township 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.

BOON TOWNSHIP, WARRICK COUNTY
EXAMINATION RESULTS AND COMMENTS

ADDITIONAL COMPENSATION AND UNAUTHORIZED DISBURSEMENTS

Additional compensation and unauthorized disbursements as detailed in the table below were made by Richard L. Pryor, Trustee, to himself.

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Cemetery Caretaker Salary	\$ 11,325.00	\$ 20,671.79	\$ 19,088.01
Hydrant Maintenance	-	11,705.34	-
Cash Withdrawals	-	5,395.37	729.75
	<u> </u>	<u> </u>	<u> </u>
Yearly Total	<u>\$ 11,325.00</u>	<u>\$ 37,772.50</u>	<u>\$ 19,817.76</u>
Total Unauthorized Disbursements			<u>\$ 68,915.26</u>

Refunds have not been received as of June 10, 2009.

We are requesting repayment of the additional compensation and unauthorized disbursements in the amount of \$68,915.26 from Richard L. Pryor, Trustee. (See Summary, page 18)

The trustee of the civil township has certain specific duties to perform. Some of these duties that pertain to the above include:

- Manage all township property interest;
- Provide and maintain cemeteries;
- Provide fire protection; etc.

(Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 17)

Governmental units should collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

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 Townships, Chapter 13)

BOON TOWNSHIP, WARRICK COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

DISBURSEMENT DOCUMENTATION (UNIDENTIFIED PURPOSES)

Several payments totaling \$6,298.49 were made to Richard L. Pryor, Trustee, which did not contain adequate supporting documentation such as receipts and invoices.

Due to the lack of supporting information, the validity and accountability for some monies disbursed could not be established.

We are requesting repayment of the undocumented disbursements for unidentified purposes in the amount of \$6,298.49 from Richard L. Pryor, Trustee. (See Summary, page 18)

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 Townships, Chapter 13)

EXCESSIVE OR UNREASONABLE COSTS

Richard L. Pryor, Trustee, paid \$2,092.50 for bank statement copies and cancelled check copies from Boonville Federal Savings Bank.

We are requesting repayment of the payments for bank statement copies and cancelled check copies in the amount of \$2,092.50 from Richard L. Pryor, Trustee. (See Summary, page 18)

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

EXPENSE REIMBURSEMENT ITEMIZATION

Records presented for examination included claims for reimbursement totaling \$1,841.46 for office supplies, equipment repair and maintenance, and mileage were paid to the Trustee. Detailed documentation was not attached to the information presented for reimbursement which would enable a determination that all expenses were for governmental business.

We are requesting repayment of the claims for reimbursement in the amount of \$1,841.46 from Richard L. Pryor, Trustee. (See Summary, page 18)

All claims, invoices, receipts and accounts payable vouchers, including those presented to the governing body for approval in accordance with IC 5-11-10, should contain adequate detailed documentation. All claims, invoices, receipts, and accounts payable vouchers regarding reimbursement for meals and expenses for individuals must have specific detailed information of the names of all individuals for whom amounts are claimed, including the nature, name and purpose of the business meeting, to enable the governing body to authorize payment. Payments which do not have proper itemization showing the business nature of the claim, may be the personal obligation of the responsible official, employee or other person for whom the claim is made. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

BOON TOWNSHIP, WARRICK COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

DISBURSEMENT DOCUMENTATION (PAYMENTS TO VENDORS)

Several payments were observed totaling \$410.82 to Wal-Mart from January 1 to April 30, 2009. These payments did not contain adequate supporting documentation such as receipts, and invoices.

Due to the lack of supporting information, the validity and accountability for some monies disbursed could not be established.

We are requesting repayment of the undocumented disbursements for payments to Wal-Mart in the amount of \$410.82 from Richard L. Pryor, Trustee. (See Summary, page 18)

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 Townships, Chapter 13)

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

A comparison of the records to the bank account indicated a cash necessary to balance of \$365.46.

We are requesting repayment of the cash necessary to balance in the amount of \$365.46 from Richard L. Pryor, Trustee. (See Summary, page 18)

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 Townships, Chapter 13)

PERSONAL EXPENSES

Richard L. Pryor, Trustee, paid for personal items from Wal-Mart on various dates in 2009 totaling \$79.76.

We are requesting repayment of the personal expenses paid in the amount of \$79.76 from Richard L. Pryor, Trustee. (See Summary, page 18)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

ADVANCE PAYMENTS

Dates of transactions indicate that payments for mowing services and trustee salary to Richard L. Pryor were made prior to the receipt of services.

BOON TOWNSHIP, WARRICK COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

APPROPRIATIONS

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Years</u>	<u>Excess Amount Expended</u>
Firefighting	2007	\$ 11,733
Township	2008	17,269
Township Assistance	2008	13,561
Park and Recreation	2008	500

IC 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

EXAMINATION COSTS – CONDITION OF RECORDS

We noted the following concerning the records: the general ledger had not been posted for three months, supporting documentation for disbursements as not presented for examination, township assistance purchase orders and assistance applications were not presented for examination, bank statements and copies of cancelled checks had to be obtained from the bank, and the general ledger had not been reconciled to the bank for the entire examination period. Additional examination time was required to prepare information necessary for the examination report.

Audit costs or other costs incurred because of poor records, nonexistent records or other inadequate bookkeeping practices may be the personal obligation of the responsible official or employee of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for examination.

IC 5-13-6-1(e) states: "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."

BOON TOWNSHIP, WARRICK COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

BOARD MINUTES

Details of decisions made, such as salaries amounts and contract amounts, were not included for all meetings.

IC 5-14-1.5-4(b) states:

"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."

BOARD OF FINANCE

The minutes presented for examination did not contain information related to the annual meeting of the board of finance or the election of officers to the board of finance. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 5)

IC 5-13-7-6(a) states in part:

"Each local board of finance shall meet annually after the first Monday and on or before the last day of January. At the annual meeting the board of finance shall . . . Elect, from the board's membership . . . a president; and a secretary . . . The officers elected hold office until the officers' successors are elected and qualified."

CASH DISBURSEMENTS

Disbursements were not always made by check. Examples are cash withdrawals made at the bank which the Trustee stated were used to pay labor for cemetery maintenance and counter checks used to pay cemetery maintenance and hydrant maintenance.

Disbursements, other than properly authorized petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were noted:

- (1) Record balances were not reconciled to depository balances.

BOON TOWNSHIP, WARRICK COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

IC 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."

- (2) There were a considerable number of posting errors. These errors included checks not recorded in the proper amounts, posted twice or not posted.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

- (3) The general ledger had not been posted since December 31, 2008.

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 Townships, Chapter 13)

LIST OF EMPLOYEES NOT FILED WITH COUNTY TREASURER

Officials or employees of the Township had money due from the Township, but a list of such employees was not certified to the County Treasurer.

IC 6-1.1-22-14(a) states in part:

"On or before June 1 and December 1 of each year . . . the township executive of each political subdivision . . . shall certify the names and addresses of each person who has money due the person from the political subdivision to the treasurer of each county in which the political subdivision is located."

MILEAGE REIMBURSEMENT

Some employees were reimbursed for mileage without filing Mileage Claim, General Form 101.

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 Townships, Chapter 13)

OPTICAL IMAGES OF CHECKS

The Peoples Trust & Savings Bank did not return the actual cancelled checks with the monthly bank statements, but instead returned an optical image of only the front side of the checks.

IC 5-15-6-3(a) concerning optical imaging of checks, states in part:

". . . '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

BOON TOWNSHIP, WARRICK COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

- (2) the drawer of the check receives an optical image of the check after the check is processed for payment . . ."

Furthermore, IC 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)."

RESOLUTION - TRANSFER OF DORMANT FUNDS

The Township Board of Boon Township has a resolution concerning the transfer of the dormant Dog Fund balance to the Township Fund. However, the Trustee has not made the transfer of funds as of May 20, 2009.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

OVERDRAWN FUND BALANCES

The Township Assistance Fund was overdrawn in 2008 and as of April 30, 2009. The Park and Recreation Fund was overdrawn as of April 30, 2009.

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

PENALTIES, INTEREST, AND OTHER CHARGES

Information presented for examination indicates that penalties and interest totaling \$320.44 were paid to the Internal Revenue Service and Indiana Department of Revenue for tax liabilities payable during the examination period.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

BOON TOWNSHIP, WARRICK COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

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 Townships, Chapter 13)

PRESCRIBED FORMS

The following prescribed forms were not in use:

- Township Form 16 - Township Trustee's Receipt
- Township Form 17 - Resolution Establishing Salaries of Township Officers and Employees
- Township Assistance Form TA-1A - Notice of Township Assistance Action
- Township Assistance Form TA-1B - Application for Additional or Continuing Township Assistance
- General Form 100R - Certified Report of Names, Addresses, Duties and Compensation of Public Employees
- General Form 101 - Mileage Claim
- General Form 369 - Capital Asset Ledger

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 Townships, Chapter 13)

PUBLIC RECORDS RETENTION

Township Assistance applications, 2008 Township Assistance purchase orders, many invoices, mowing contracts and other records were not presented for examination.

IC 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, 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 Townships, Chapter 13)

SUPPORTING DOCUMENTATION

Several payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records. Due to the lack of supporting information, the validity and accountability for some money disbursed could not be established.

BOON TOWNSHIP, WARRICK COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

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 Townships, Chapter 13)

TIMELY RECORDKEEPING

We noted one instance of more than three months from the time of the original date of the transactions until entry on the records. As of April 11, 2009, no postings had been made for the year 2009.

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

TRANSACTION RECORDING

Some items such as cash withdrawals were not entered in the records of the Township.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

OFFICIAL BOND

Richard L. Pryor, Trustee, is covered by a Pekin Insurance Company Indiana Public Official Bond in the amount of \$15,000 for the period January 1, 2007 to December 31, 2010.

BOON TOWNSHIP, WARRICK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 22, 2009, with Richard L. Pryor, Trustee; and Mike Webb, Chairman of the Township Board. The official response has been made a part of this report and may be found on pages 16 and 17.

Boon Township Trustee

Richard L. Pryor

107 Locust Street ~ Suite 115

Old County Courthouse

Boonville, IN. 47601

812-897-3540

fax 812-897-0061

September 15th, 2009

State Board of Accounts:

In response to the Notice of Result of Examination I received from the period of 01/01/07 to 04/30/2009. The amount due to the Treasury in the sum of \$59,273.03 is not correct as I see it.

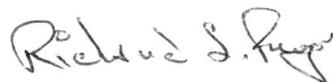
First of all the amount of Additional Compensation and Unauthorized Disbursements was most of all what I had paid myself for being the caretaker of all the Township owned cemeteries. I mow and weed-eat 19 of them by myself. I pay myself so much each year for that, then I pay myself so much each year for being the Township Trustee. I work in the office four days per week as Trustee. I have done this for several years. Also, I know several other Trustee's that do the same thing. The lady that performed my audit told me she knows other Trustee's do the same thing, but because I did not file a conflict of interest statement at the beginning of each year, that I would have to pay that amount back. I personally do not feel that is fair. A simple piece of paper stating that because I am Trustee, there is a conflict with me also being the one who is caretaker of the Township owned cemeteries. I have contacted an attorney who agrees with me regarding this matter.

At this point, I'm not sure what I should do. I do however agree that some of the report is probably correct. Unfortunately, I did not save all

the receipts from where I might have purchased something for the office, I did pay myself back for these items, but I evidently did not save all the receipts. I am in the process of going back through the past two years of files trying to locate more receipts and other items in my defense. I have already found several receipts and I am confident there are more I can find for that time period.

After a few more days of research I will contact you per telephone, if that's alright and we can discuss this matter in detail.

Thank You,



Richard L. Pryor
Boon Township Trustee

RECEIVED

BOON TOWNSHIP TRUSTEE

BOON TOWNSHIP, WARRICK COUNTY
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Richard L. Pryor, Trustee:			
Additional Compensation and Unauthorized Disbursements, page 6:			
Cemetery Caretaker:			
2007	\$ 11,325.00	\$ -	\$ 11,325.00
2008	20,671.79	-	20,671.79
2009	19,088.01	-	19,088.01
Hydrant Maintenance:			
2008	11,705.34	-	11,705.34
Cash Withdrawals:			
2008	5,395.37	-	5,395.37
2009	729.75	-	729.75
	<u>68,915.26</u>	<u>-</u>	<u>68,915.26</u>
Total Additional Compensation and Unauthorized Disbursements			
Disbursement Documentation (Unidentified Purpose), page 7:			
2007	450.00	-	450.00
2008	5,333.49	-	5,333.49
2009	515.00	-	515.00
	<u>6,298.49</u>	<u>-</u>	<u>6,298.49</u>
Total Disbursement Documentation (Unidentified Purpose)			
Excessive or Unreasonable Costs, page 7:			
Bank Fees:			
2009	2,092.50	-	2,092.50
	<u>2,092.50</u>	<u>-</u>	<u>2,092.50</u>
Expense Reimbursement Itemization, page 7:			
Undocumented Reimbursements and Mileage:			
2007	664.92	-	664.92
2008	783.20	-	783.20
2009	393.34	-	393.34
	<u>1,841.46</u>	<u>-</u>	<u>1,841.46</u>
Total Expense Reimbursement Itemization			
Disbursement Documentation (Payments to Vendors), page 8:			
Undocumented Payments to Vendors:			
2009	410.82	-	410.82
	<u>410.82</u>	<u>-</u>	<u>410.82</u>
Cash Necessary to Balance, Bank Reconciliations, page 8:			
Cash Shortage in Bank Account:			
2007	124.09	-	124.09
2008	68.53	-	68.53
2009	172.84	-	172.84
	<u>365.46</u>	<u>-</u>	<u>365.46</u>
Total Cash Necessary to Balance, Bank Reconciliations			
Personal Expenses, page 8:			
2009	79.76	-	79.76
	<u>79.76</u>	<u>-</u>	<u>79.76</u>
Repayments Made by Richard L. Pryor, Trustee:			
2007	-	(4,000.00)	(4,000.00)
2008	-	(16,730.72)	(16,730.72)
	<u>-</u>	<u>(20,730.72)</u>	<u>(20,730.72)</u>
Total Repayments Made by Richard L. Pryor, Trustee			
Totals	<u>\$ 80,003.75</u>	<u>\$ (20,730.72)</u>	<u>\$ 59,273.03</u>

AFFIDAVIT

STATE OF INDIANA)
Warrick COUNTY))

I, Linda Garrett, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Boon Township, Warrick County, Indiana, for the period from January 1, 2007 to April 30, 2009, is true and correct to the best of my knowledge and belief.

Linda A. Garrett
Field Examiner

Subscribed and sworn to before me this 8 day of September, 2009

Cathy Olson
Notary Public

My Commission Expires: 8-16-15

County of Residence: Warrick