

B38346

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

EXAMINATION REPORT  
OF  
TOWN OF DAYTON  
TIPPECANOE COUNTY, INDIANA  
January 1, 2008 to June 30, 2010



**FILED**  
01/14/2011



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Ronald Koehler	01-01-08 to 12-31-11
President of the Town Council	Michael Harris	01-01-08 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF DAYTON, TIPPECANOE COUNTY, INDIANA

We were engaged to examine the financial information presented herein of the Town of Dayton (Town), for the period of January 1, 2008 to June 30, 2010. The Town'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.

We were unable to verify the validity of a substantial portion of disbursements due to a lack of supporting documentation and a lack of evidence of board approval for approximately half the disbursements.

Due to the conditions described in the preceding paragraph, and because we were unable to apply alternative examination procedures, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statements of the Town of Dayton.

The Schedule of Long-Term Debt, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the basic financial information. It has not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

November 9, 2010

TOWN OF DAYTON  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL, PROPRIETARY AND FIDUCIARY FUND TYPES  
As Of And For The Years Ended December 31, 2008 and 2009 And For The Six Month Period Ended June 30, 2010

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
<b>Governmental Funds:</b>				
General	\$ 165,647	\$ 183,291	\$ 241,762	\$ 107,176
Motor Vehicle Highway	67,506	53,297	29,072	91,731
Local Road and Street	25,970	11,887	-	37,857
Law Enforcement Continuing Education	1,945	634	567	2,012
Riverboat	15,317	7,026	-	22,343
Siren	5,211	-	-	5,211
Donation - Sign/Flag	(353)	555	383	(181)
Cumulative Capital Improvement	19,920	3,642	-	23,562
Cumulative Capital Development	18,101	10,473	9,729	18,845
Levy Excess	7,965	-	-	7,965
Economic Development Income Tax	112,585	30,652	10,696	132,541
<b>Proprietary Funds:</b>				
Water Utility - Operating	179,980	263,753	202,529	241,204
Water Utility - Bond and Interest	100,285	110,819	162,910	48,194
Water Utility - Improvement	36,369	-	-	36,369
Water Utility - Customer Deposit	37,061	6,900	4,681	39,280
Wastewater Utility - Operating	121,989	254,746	254,632	122,103
Wastewater Utility - Bond and Interest	25,516	21,200	21,200	25,516
Wastewater Utility - Improvement	5,237	-	-	5,237
Storm Sewer	39,995	-	75	39,920
Sanitation	11,751	71,423	55,595	27,579
<b>Fiduciary Fund:</b>				
Payroll	(36,537)	220,692	184,155	-
<b>Totals</b>	<u>\$ 961,460</u>	<u>\$ 1,250,990</u>	<u>\$ 1,177,986</u>	<u>\$ 1,034,464</u>

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
<b>Governmental Funds:</b>				
General	\$ 107,176	\$ 213,636	\$ 232,747	\$ 88,065
Motor Vehicle Highway	91,731	78,505	95,312	74,924
Local Road and Street	37,857	12,476	14,326	36,007
Law Enforcement Continuing Education	2,012	433	203	2,242
Riverboat	22,343	7,009	-	29,352
Siren	5,211	-	-	5,211
Donation - Sign/Flag	(181)	25	196	(352)
Cumulative Capital Improvement	23,562	3,434	481	26,515
Cumulative Capital Development	18,845	12,279	12,100	19,024
Levy Excess	7,965	-	-	7,965
Economic Development Income Tax	132,541	34,646	36,518	130,669
<b>Proprietary Funds:</b>				
Water Utility - Operating	241,204	255,410	247,967	248,647
Water Utility - Bond and Interest	48,194	140,722	139,035	49,881
Water Utility - Improvement	36,369	-	-	36,369
Water Utility - Customer Deposit	39,280	7,143	6,680	39,743
Wastewater Utility - Operating	122,103	252,401	232,652	141,852
Wastewater Utility - Bond and Interest	25,516	17,434	21,550	21,400
Wastewater Utility - Improvement	5,237	-	-	5,237
Storm Sewer	39,920	-	625	39,295
Sanitation	27,579	81,465	92,299	16,745
<b>Fiduciary Fund:</b>				
Payroll	-	190,832	190,832	-
<b>Totals</b>	<u>\$ 1,034,464</u>	<u>\$ 1,307,850</u>	<u>\$ 1,323,523</u>	<u>\$ 1,018,791</u>

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

TOWN OF DAYTON  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL, PROPRIETARY AND FIDUCIARY FUND TYPES  
As Of And For The Years Ended December 31, 2008 and 2009 And For The Six Month Period Ended June 30, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 06-30-10
Governmental Funds:				
General	\$ 88,065	\$ 199,633	\$ 124,476	\$ 163,222
Motor Vehicle Highway	74,924	50,283	8,807	116,400
Local Road and Street	36,007	6,344	-	42,351
Law Enforcement Continuing Education	2,242	412	640	2,014
Riverboat	29,352	-	-	29,352
Siren	5,211	-	-	5,211
Donation - Sign/Flag	(352)	-	-	(352)
Cumulative Capital Improvement	26,515	1,573	30	28,058
Cumulative Capital Development	19,024	10,432	7,936	21,520
Levy Excess	7,965	-	7,965	-
Economic Development Income Tax	130,669	20,411	25,726	125,354
Proprietary Funds:				
Water Utility - Operating	248,647	126,889	129,049	246,487
Water Utility - Bond and Interest	49,881	70,361	-	120,242
Water Utility - Improvement	36,369	-	-	36,369
Water Utility - Customer Deposit	39,743	3,100	1,575	41,268
Wastewater Utility - Operating	141,852	121,229	109,361	153,720
Wastewater Utility - Bond and Interest	21,400	10,775	-	32,175
Wastewater Utility - Improvement	5,237	-	-	5,237
Storm Sewer	39,295	-	-	39,295
Sanitation	16,745	40,853	49,807	7,791
Fiduciary Fund:				
Payroll	-	108,451	103,663	4,788
Totals	<u>\$ 1,018,791</u>	<u>\$ 770,746</u>	<u>\$ 569,035</u>	<u>\$ 1,220,502</u>

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

TOWN OF DAYTON  
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, health and social services, culture and recreation, water, wastewater, 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 initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received 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 Town 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. All property taxes collected by the County Treasurer and available for distribution were distributed to the Town on or prior to December 31 of the year collected.

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 DAYTON  
NOTES TO FINANCIAL INFORMATION  
(Continued)

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Town contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the Town authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

TOWN OF DAYTON  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 June 30, 2010

The Town has entered into the following debt:

<u>Description of Debt</u>	<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
Governmental activities:		
Bonds payable:		
General obligation bonds:		
Town Hall Project	\$ 73,000	\$ 9,577
 Total governmental activities debt	 <u>\$ 73,000</u>	 <u>\$ 9,577</u>
 Business-type activities:		
Water Utility:		
Revenue bonds:		
Water Utility Construction	\$ 1,070,570	\$ 140,974
 Total Water Utility	 <u>1,070,570</u>	 <u>140,974</u>
 Wastewater Utility:		
Revenue bonds:		
Sewage Improvements	137,000	20,850
 Total Wastewater Utility	 <u>137,000</u>	 <u>20,850</u>
 Total business-type activities debt	 <u>\$ 1,207,570</u>	 <u>\$ 161,824</u>

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS

FINANCIAL REPORT OPINION MODIFICATIONS

Due to a lack of supporting documentation and lack of evidence of board approval for many disbursements, the State Board of Accounts was unable to provide an unqualified opinion on the Independent Auditors' Report for the financial statements.

Accounting records and other public records must be maintained in a manner that will support accurate financial statements. Anything other than an unqualified opinion on the Independent Auditors' Report on the financial statements 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)

PENALTIES, INTEREST, LATE FEES, AND OTHER CHARGES

There were many instances of late payments to vendors. Penalties, interest, late fees, and other charges totaling \$1,950.52 were indentified for the period from January 1, 2008 to June 30, 2010.

We requested that Ronald Koehler, Clerk-Treasurer, reimburse the Town \$1,950.52. (See Summary, page 27)

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.

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)

PETTY CASH AND CASH CHANGE FUNDS

On June 30, 2010, the total petty cash and cash change on hand was \$122.70. The amount that should have been on hand was \$275.00, leaving a net cash short of \$152.30.

We requested that Ronald Koehler, Clerk-Treasurer, reimburse the Town \$152.30. (See Summary, page 27)

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)

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

DEPOSIT SHORT

On March 2, 2010, an adjustment was made to write off \$91.72 from a customer's account. This was the result of a payment a customer made which was not posted to the customer account and was not deposited into the bank account. The customer provided proof of payment.

We requested that Ronald Koehler, Clerk-Treasurer, reimburse the Town \$91.72. (See Summary, page 27)

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 Cities and Towns, Chapter 7)

OVERPAYMENT OF TRAVEL

A review of travel claims for Amy Jo Kaser, Utility Clerk, indicated that travel for the following days were paid twice:

<u>Date of Travel</u>	<u>Amount</u>
06-10-08	\$ 8.20
06-16-08	8.20
06-19-08	5.86
06-24-08	5.86
07-08-08	8.20
08-20-09	5.50
02-15-10	5.05
03-02-10	<u>5.05</u>
Total Overpaid	<u>\$ 51.92</u>

We requested that Amy Jo Kaser, Utility Clerk, reimburse the Town \$51.92. (See Summary, page 27)

Town officers and employees may be reimbursed for actual miles traveled in their own vehicles on official business at a reasonable rate per mile as fixed by an ordinance of the town council. 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 for Cities and Towns, Chapter 7)

OFFICIAL BONDS

Official bonds were not filed in the Office of the County Recorder.

The Clerk-Treasurer's bond did not meet minimum requirements. The Clerk-Treasurer was bonded in the amount of \$10,000 for the period beginning January 1, 2008, and ending January 1, 2011.

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

IC 5-4-1-5.1(b) states in part: "Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder. . . ."

Public Law 176, House Enrolled Act 1514, effective July 1, 2009, raised the minimum amount of the official bonds for city controllers, city and town clerk-treasurers, and Barrett Law Fund custodians from \$15,000 to \$30,000. Such bonds are required to be obtained on an annual basis and the amount of annual coverage must equal \$30,000 for each million dollars of receipts of the officer's office during the last complete fiscal year before the purchase of the bond. The amount of annual coverage may not be less than \$30,000 nor more than \$300,000, unless the fiscal body approves a greater amount of coverage. The amount of annual coverage of the bonds of other city and town persons required to file an individual bond shall be fixed by the fiscal body at not less than \$15,000. (5-4-1-18) (Cities and Towns Bulletin and Uniform Compliance Guidelines, June 2009)

CONDITION OF RECORDS

At the time of beginning the examination, financial records presented for 2008 were incomplete and not reflective of the activity of the Town. Records were not posted for 2009 and 2010. There was no segregation of duties and no oversight by the Clerk-Treasurer or Town Council. Prior to completion of the examination an outside consultant was hired to bring the records up to date. By the end of the examination, sufficient progress had been made in bringing the records up to date to enable the inclusion of financial statements in the report.

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)

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)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

ANNUAL REPORTS

Annual Reports for 2008 and 2009 were not presented for examination.

IC 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 DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

DAILY DEPOSITS

In numerous instances, receipts were deposited later than the next business day. Generally, deposits were made once or twice per week.

IC 5-13-6-1(d) states: "A city (other than a consolidated city) or a town shall deposit funds not later than the next business day following the receipt of the funds in depositories (1) selected by the city or town as provided in an ordinance adopted by the city or the town; and (2) approved as depositories of state funds."

BANK ACCOUNT RECONCILIATIONS

At the time of beginning the examination, depository reconciliations of the fund balances to the bank account balances had not been performed. Prior to completion of the examination the Town hired an outside consultant to bring the records up to date. By the end of the examination reconciliations had been brought up to date.

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."

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)

BLANK CHECKS

The Clerk-Treasurer was presigning checks and giving them to the Utility Clerk to pay claims. Vendor receipts, invoices, claims, and other supporting information, were not always available to verify the validity of the disbursements. Due to the lack of supporting information, the validity and accountability for some monies disbursed could not be established. This practice has been discontinued.

Checks and receipts should be prepared timely and not signed in advance of the event or transaction. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

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)

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

ERRORS ON ACCOUNTS PAYABLE VOUCHERS

The following deficiencies were noted on claims during the audit period:

- (1) Accounts payable vouchers were not prepared for all disbursements.
- (2) Many accounts payable vouchers were not adequately itemized.
- (3) Evidence of Town Council approval was not presented for audit for approximately half of the accounts payable vouchers.
- (4) Most of the accounts payable vouchers or invoices did not have evidence to support receipt of goods or services.
- (5) Clerk-Treasurer did not audit and certify accounts payable vouchers prior to payment.

IC 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."

PUBLIC WORKS PROJECTS

The Town of Dayton paid \$62,700 to American Paving and Asphalt, Inc., for road work. There was no evidence presented for examination to indicate that sealed bids were requested or received. No contract was presented for examination.

The Town of Dayton paid \$28,200 to Scott Contracting for sidewalks. There was no evidence presented for examination to indicate that quotes were requested or received. No contract was presented for examination.

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

IC 36-1-12-4(a) states:

"This section applies whenever the cost of a public work project will be:

- (1) at least seventy-five thousand dollars (\$75,000) in:
  - (A) a consolidated city or second class city;
  - (B) a county containing a consolidated city or second class city; or
  - (C) a regional water or sewage district established under IC 13-26; or
- (2) at least fifty thousand dollars (\$50,000) in a political subdivision or an agency not described in subdivision (1)."

IC 36-1-12-4(b) states in part:

"The board must comply with the following procedure:

- (1) The board shall prepare general plans and specifications describing the kind of public work required, but shall avoid specifications which might unduly limit competition. . . .
- (2) The board shall file the plans and specifications in a place reasonably accessible to the public, which shall be specified in the notice required by subdivision (3).
- (3) Upon the filing of the plans and specifications, the board shall publish notice in accordance with IC 5-3-1 calling for sealed proposals for the public work needed. . . ."

IC 36-1-12-4.7(a) states in part: "This section applies whenever a public work project is estimated to cost: (1) at least twenty-five thousand dollars (\$25,000) and less than one hundred thousand dollars (\$100,000) in: (A) a consolidated city, second class city, or third class city with a population of fifteen thousand (15,000) or more; (B) a county containing a consolidated city or second class city; or (C) a regional water or sewage district established under IC 13-26; or (2) at least twenty-five thousand dollars (\$25,000) and less than fifty thousand dollars (\$50,000) in a political subdivision or agency not described in subdivision (1)." IC 36-1-12-4.7(b) states in part: "The board must proceed under the following provisions: (1) The board shall invite quotes from at least three (3) persons known to deal in the class of work proposed to be done by mailing them a notice stating that plans and specifications are on file in a specified office. The notice must be mailed not less than seven (7) days before the time fixed for receiving quotes."

Payments made 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)

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

ADJUSTMENTS TO CUSTOMER ACCOUNTS

Twenty-four items totaling \$1,010.85 were written off customer account balances without adequate supporting documentation. Adjustment reports were prepared for twenty-two of the items, but did not contain enough detail to determine the validity of the adjustments. Three adjustments were made without any supporting documentation. The customer account histories also did not contain sufficient detail to determine the validity of the adjustments. None of these adjustments were approved by the Town Council. The Town Council does not have a written policy for making adjustments to account balances.

The governing body of a governmental unit should have a written policy concerning procedures for making adjustments to record balances.

Officials or employees authorizing, directing or executing write-offs or adjustments to records which are not documented or warranted may be held personally responsible. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, chapter 7)

UTILITY RECEIPTS TAX

The Water Utility did not pay Utility Receipts Tax to the Indiana Department of Revenue during the audit period.

Generally, retail receipts from all utility services consumed within Indiana are subject to the utility receipts tax regardless of the point of generation or transmission across state lines. Receipts from the provision of mobile telecommunication service are subject to utility receipts tax to the extent that the receipts are sourced to Indiana pursuant to IC 6-8.1-15. However, gross receipts received by a political subdivision for sewage and sewage service are not subject to the tax. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

SERVICE AND TIME RECORDS

Employee time, attendance, or service records were not maintained and presented for audit.

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)

The Federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and time of day and day of week on which the employee's work week begins be kept for all employees. These requirements can be met by use of the following prescribed general forms: General Form 99A, Employees' Service Record; General Form 99B, Employee's Earnings Record; General Form 99C, Employee's Weekly Earnings Record. General Form 99C is required only for employees who are not exempt from FLSA, are not on a fixed work schedule, and are not paid weekly. Additional information regarding FLSA rules and regulations may be obtained from the Department of Labor. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

DISPOSITION OF ASSETS

On February 8, 2010, the Town of Dayton sold a police car to Max Whitlock, Utility Superintendent, for \$1,500. On February 17, 2010, a snow blower was sold for \$1,000. No information was presented for examination that would indicate that the sales were advertised or that sealed bids were taken. The Town Council minutes did not indicate approval for these sales.

IC 5-22-22-4(a) states in part: "If the property to be sold is: (1) one (1) item, with an estimated value of one thousand dollars (\$1,000) or more; or (2) more than one (1) item, with an estimated total value of five thousand dollars (\$5,000) or more; the purchasing agent may engage an auctioneer licensed under IC 25-6.1 to advertise the sale and conduct a public auction." IC 5-22-22-5 states, in part: "(a) If: (1) an auctioneer is not engaged . . . or (2) the surplus property is not sold through an Internet auction site . . . the purchasing agency shall sell the property at a public sale or by sealed bids delivered to the office of the purchasing agency before the date of sale. (b) Advertisement of the sale shall be made in accordance with IC 5-3-1. (c) All sales shall be made to the highest responsible bidder."

BAD DEBTS AND UNCOLLECTIBLE ACCOUNTS

The Town does not have a written policy for bad debts and uncollectible accounts. Additionally, documentation was not presented for audit concerning unsuccessful collection procedures prior to adjustments to the records.

The governing body of a governmental unit should have a written policy concerning a procedure for the writing off of bad debts, uncollectible accounts receivable, or any adjustments to record balances.

Documentation should exist for all efforts made by the governmental unit to collect amounts owed prior to any write-offs.

Officials or employees authorizing, directing or executing write-offs or adjustments to records which are not documented or warranted may be held personally responsible. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CONFLICT OF INTEREST

A payment of \$600 was made to Michael Harris, Town Council President, for mowing two properties. This payment was not run through payroll and no payroll deductions were made. This payment was not included on his W-2 and no Form 1099 was issued. A Uniform Conflict of Interest Disclosure Statement was not filed.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

IC 35-44-1-3 states in part:

"(a) A public servant who knowingly or intentionally: (1) has a pecuniary interest in; or (2) derives a profit from; a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D felony. . . ."

"(c) This section does not prohibit a public servant from having a pecuniary interest in or deriving a profit from a contract or purchase connected with the governmental entity served . . . (3) if the public servant; (A) is an elected public servant. . . . and (B) makes a disclosure under subsection (d)(1) through (d)(6)."

"(d) A disclosure required by this section must: (1) be in writing; (2) describe the contract or purchase to be made by the governmental entity; (3) describe the pecuniary interest that the public servant has in the contract or purchase; (4) be affirmed under penalty of perjury; (5) be submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity prior to final action on the contract or purchase; (6) be filed within fifteen (15) days after final action on the contract or purchase with: (A) the state board of accounts; and (B) . . . the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase. . . ."

"(g) A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of: (1) the public servant; or (2) a dependent of the public servant who: (A) is under the direct or indirect administrative control of the public servant; or (B) receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the public servant. . . ."

"(k) As used in this section, 'dependent' means any of the following: (1) The spouse of a public servant. (2) A child, stepchild, or adoptee (as defined in IC 31-9-2-2) of a public servant who is: (A) unemancipated; and (B) less than eighteen (18) years of age. (3) Any individual more than one-half (1/2) of whose support is provided during a year by the public servant."

ADVANCE PAYMENT

On September 16, 2009, check number 15897 was issued to Scott Contracting, Inc., for \$12,000. Documentation presented for examination indicated that this was an advance payment for sidewalk work.

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 Cities and Towns, Chapter 7)

SALES TAX

We noted 59 instances, totaling \$142.45, of Town employees and board members being reimbursed for sales tax paid on purchases. We recommended that when making purchases on behalf of the Town, employees and board members use the Town's sales tax exemption number.

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Governmental funds generally are exempt from the payment of sales tax on qualifying purchases. Respective tax agencies should always be contacted concerning tax exemptions and payments. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

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 2008, 2009, and 2010.

IC 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."

MILEAGE REIMBURSEMENT

Some employees and town council members 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 Cities and Towns, Chapter 7)

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)

TRAVEL POLICY

A travel policy was established in May of 2010. Several instances of per diem being paid were noted. The approved travel policy did not address per diem.

Each governmental unit should adopt a written travel policy in conformity with applicable statutes. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Reimbursement for lodging and meals should be based upon actual receipts for amounts paid unless otherwise authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

BOARD MINUTES

In many instances the general substance of all matters proposed, discussed, or decided was not clear. Also, the Board Minutes were kept loose leaf and filed in file folders. Employees had a difficult time locating all the Board Minutes requested. We advised the Town Council that the Town Council Minutes are a permanent record and recommended that a better method for retaining Town Council Minutes be established.

IC 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

Capital asset records were not presented for audit.

Every governmental unit should have a complete inventory of all capital assets owned which reflects 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)

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. This was corrected in July of 2010.

IC 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 . . . "

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Further, 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)."

APPROPRIATIONS

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

Fund	Year	Excess Amount Expended
Motor Vehicle Highway	2009	<u>\$ 11,700</u>

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."

DISTRIBUTION OF GROSS REVENUES TO THE VARIOUS FUNDS

Gross revenues were not being distributed to the various utility funds in accordance with the State Revolving Fund (SRF) loan agreement. Pursuant to the loan documents entered into with the Indiana Finance Authority, the Town was to fund a debt service reserve account within sixty months of closing the loan. The reserve requirement is \$140,722.74. The Indiana Finance Authority sent multiple letters and made multiple phone calls to the Town requesting the Town provide the current balance of the debt service reserve account. The Town did not respond to any of these requests. In addition, the Town was delinquent in making its principal and interest payment that was due July 1, 2010. The Town has also not established the required bond and interest account. Due to the above circumstances, the Indiana Finance Authority is requiring the Town to set up accounts with a trustee bank (Bank of New York Mellon Trust Company) which permits both the bond and interest account and the debt service reserve account to be held at the bank. This will result in the Town paying thousands of dollars in trustee fees over the remaining life of the SRF loan. The Indiana Finance Authority had requested similar information from the Town in 2008. Amy Kaser, Utility Clerk, submitted a fictitious fund report which showed a Debt Service Reserve account with a balance of \$140,723, when in fact a Debt Service Reserve account had never been established.

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)

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

NSF CHECKS

The Town does not have a policy for handling bad checks. Inconsistent handling of bad checks resulted in several customers not being given proper credit for payments made and one customer was credited twice for the same payment. Sufficient documentation as to resolution was not maintained for several bad checks.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

BAD CHECK CHARGES

The Utilities were charging a \$50 fee for insufficient checks. At the time of the examination, the Town did not have written policy dealing with bad checks. On September 13, 2010, the Town Council passed a home rule ordinance establishing a bad check service charge that was in compliance with the statutes and establishing procedures for pursuing returned checks.

IC 35-43-5-5 (e) states that it is a defense under subsection (a) if a person who: (1) Has an account with a credit institution but does not have sufficient funds in the accounts; and (2) Issues or delivers a check, a draft, or an order for payment on that credit institution; Pays the payee or holder the amount due, together with protest fees and any service fee or charge, which may not exceed the greater of twenty-seven dollars and fifty cents (\$27.50) or five percent (5%) [but not more than two hundred fifty dollars (\$250)] of the amount due, within ten (10) days after mailing notice to the person that the check has not been paid.

Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

DELINQUENT ACCOUNTS RECEIVABLE

The Town Council has established a shut-off policy for delinquent customers. The Utility did not always shut off delinquent customers as required by the ordinance.

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

GUARANTEE DEPOSIT REGISTER

We were unable to determine whether or not the guarantee deposit register agreed with the cash balance of the meter deposit fund. This was due to the guarantee deposit register being maintained electronically and relevant reports were not printed timely.

At all times, the manual and 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)

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

CREDIT CARDS

At the time of the examination, the Town was using credit cards to purchase items without an approved credit card policy. On August 2, 2010, the Town Council passed an ordinance authorizing the use of credit cards and establishing procedures for the handling of credit cards.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

- (1) The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
- (2) Issuance and use should be handled by an official or employee designated by the board.
- (3) The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
- (4) When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
- (5) The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
- (6) Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
- (7) Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
- (8) If properly authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CLOTHING ALLOWANCE

The Town's salary ordinance states that "All necessary uniforms shall be furnished to said Town Marshal at the time of his employment. Thereafter, said Marshal and Chief Deputy Marshal shall each be paid a sum of \$600.00 per year payable January 1st, as a uniform allowance and they shall provide their own uniforms. The Deputy Marshals shall each be paid a sum of \$200.00 (\$250.00 for 2010) per year and shall provide their own uniforms. Reserve Deputy Marshals shall be paid a sum of \$100.00 per year and shall provide their own uniforms." The Town paid for items as they were purchased. The Town Marshal kept track of what was spent for each person. The Town Marshal did not retain these records for audit. We were unable to find a Home Rule ordinance authorizing the payment of a clothing allowance.

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

No specific statutory authority exists for payment of an allowance for clothing, uniforms, arms or equipment to a town marshal or a deputy town marshal. Since no statute prohibits such payments, if town officials wish to provide such benefits, a Home Rule ordinance must be enacted providing such authority subject to prior written approval by the town attorney before such benefits are extended. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

The Town may purchase necessary items of clothing, uniforms, arms and equipment for use by the town marshal and his deputies provided there is an appropriation available for such purpose. Such items would be the permanent property of the town and could not be retained by the employee on his termination. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

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

ACCIDENT REPORTS

Charges for accident reports were not consistent. Sometimes \$3 was collected and sometimes \$5 was collected. No ordinance was presented for examination establishing the amount to be charged.

IC 9-29-11-1 states in part: ". . . the main department, office, agency, or other person under whose supervision a law enforcement officer carries on the law enforcement officer's duties may charge a fee that is fixed by ordinance of the fiscal body in an amount not less than five dollars (\$5) for each report."

LIST OF EMPLOYEES NOT FILED WITH COUNTY TREASURER

A list of 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 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."

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

The Town of Dayton did not file Form 1099s as required.

In addition, sales tax returns were not amended to reflect error corrections and accounts written off as uncollectible.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF DAYTON  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

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)

PRESCRIBED FORMS

The following prescribed or approved forms were not in use:

- Form 99A, Employee Service Record
- Form 99, Payroll Schedule and Voucher
- Form 217, Clerk-Treasurer's Receipt
- Form 311, Water and Sewage Receipt
- Form 364, Accounts Payable Voucher Register
- Form 211, Capital Assets Ledger
- Form 100R, Certified Report of Names, Addresses, Duties and Compensation of Public Employees
- Form 360, Monthly Financial, Depository Statement and Cash Reconciliation

The following prescribed or approved forms were not used in the prescribed manner:

- Form 39, Accounts Payable Voucher
- Form 301, Municipal Water Utility Accounts Payable Voucher
- Form 301S, Municipal Sewage Utility Accounts Payable Voucher
- Form 101, Mileage Claim

The following unapproved form was in use:

- Accounts Payable Voucher Register

All governmental units are required by law to use the forms prescribed by the State Board of Accounts; however, if it is desirable to use a different form or to have a prescribed form modified to conform for computer applications, a letter and three copies of the proposed form may be submitted to the State Board of Accounts for approval. No form should be printed and placed into use, other than a prescribed form, without prior approval. Forms are to be used in the manner prescribed (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF DAYTON  
EXIT CONFERENCE

The contents of this report were discussed on October 26, 2010, with Ronald Koehler, Clerk-Treasurer; John Swick, Town Council member; and Ronald Merkel, Town Council member. The contents of this report were discussed on October 27, 2010, with Ronald Koehler, Clerk-Treasurer; Michael Harris, President of the Town Council; and Michael Boas, Town Council member. The official response has been made a part of this report and may be found on page 26.

# Town of Dayton

PO Box 557, Dayton, IN 47941  
(765) 296-2533 FAX (765) 296-4212

*Clerk-Treasurer*  
*Ron Koehler*

State Board of Accounts  
302 West Washington Street  
4<sup>th</sup> Floor, Room E418  
Indianapolis, IN 46204-2765

*Council Members*  
*Mike Harris*  
*President*

October 27, 2010

*Mike Boas*  
*Vice-President*

Re: Official Response

*John Swick*  
*President -*  
*Utilities*

Ron Koehler, Clerk-Treasure took office January 1, 2004. From that time through 2009 he never accepted a salary for this position. The intention was for the Town to hire qualified individuals to the office. In the fall of 2007, the Town hired a former clerk –treasure from a neighboring town to run the office. That employee was thought to be qualified for the position.

*Ron Merkel*  
*VPres-*  
*Utilities*

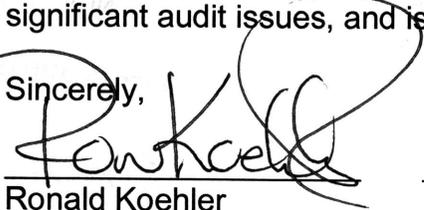
The Town of Dayton began to realize the above referenced individual may not be performing the duties expected at the beginning of 2010. As 2010 progressed, more serious issues surfaced, and the employee was given an unpaid suspension pending the State Board of Accounts audit. Resolution of her status will occur when the State Police Reports is filed with the State Board of Accounts Report

*Ron Merkel*  
*Streets*

The Town has since contracted with a professional to post and reconcile past records, and assist in other significant audit issues. The Town also promptly implemented controls to ensure daily deposits are made, checks are no longer signed in advance of the payment being made, claims have sufficient detail to support the disbursement, and adjustments are all reviewed and approved by the Clerk –Treasure. We have also approved several ordinances addressing many audits issues.

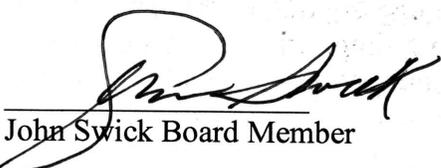
As of the exit conference on October 26, 2010 all records were brought to date and reconciled to September 30, 2010. The Town is aware there are other significant audit issues, and is taking strides to correct these as well.

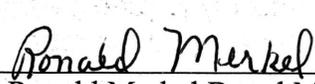
Sincerely,

  
Ronald Koehler  
Clerk –Treasure

  
Michael Harris  
Council President

  
Michael Boas  
Board Member

  
John Swick Board Member

  
Ronald Merkel Board Member

TOWN OF DAYTON  
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Ronald Koehler, Clerk-Treasurer:			
Penalties, Interest, Late Fees, and Other Charges, page 9	\$ 1,950.52	\$ 1,950.52	\$ -
Petty Cash and Cash Change Funds, page 9	152.30	152.30	-
Deposit Short, page 10	<u>91.72</u>	<u>91.72</u>	<u>-</u>
 Totals	 <u>\$ 2,194.54</u>	 <u>\$ 2,194.54</u>	 <u>\$ -</u>
 Amy Jo Kaser, former Utility Clerk:			
Overpayment on Travel, page 10	<u>\$ 51.92</u>	<u>\$ 51.92</u>	<u>\$ -</u>