

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

AUDIT REPORT  
OF

CLERK-TREASURER  
CITY OF BICKNELL

KNOX COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
09/05/2012



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Rita Dupire	01-01-08 to 12-31-11
	Rebecca L. McGlone	01-01-12 to 12-31-15
Mayor	Jon G. Flickinger	01-01-08 to 12-31-15
President of the Board of Public Works and Safety	Jon G. Flickinger	01-01-08 to 12-31-15
President of the Common Council	Greg Bourland	01-01-11 to 12-31-11
	Richard Byrer	01-01-12 to 12-31-12



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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TO: THE OFFICIALS OF THE CITY OF BICKNELL

We have audited the records of the Clerk-Treasurer for the period from January 1, 2011 to December 31, 2011, 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of the City of Bicknell for the year 2011.

STATE BOARD OF ACCOUNTS

June 12, 2012

CLERK-TREASURER  
CITY OF BICKNELL  
AUDIT RESULTS AND COMMENTS

**PENALTIES AND INTEREST**

The following penalties and interest were paid:

<u>Date Paid</u>	<u>Paid To</u>	<u>Tax Type</u>	<u>Liability Period</u>	<u>Amount</u>
03-16-11	Indiana Department of Revenue	Withholding	09-30-10	\$ 349.88
06-02-11	Indiana Department of Revenue	Sales	03-31-11	304.78
06-16-11	Indiana Department of Revenue	Withholding	12-31-10	12.63
08-21-11	Sheriff of Knox County (for Indiana Department of Revenue)	Withholding	09-30-10	15.85
02-10-12	Internal Revenue Service	Withholding	06-30-11	721.74
02-10-12	Internal Revenue Service	Withholding	06-30-11	1,168.32
02-10-12	Internal Revenue Service	Withholding	09-30-11	674.38
02-10-12	Indiana Department of Revenue	Withholding	09-30-11	7.84
02-10-12	Internal Revenue Service	Withholding	Additional interest	59.82
Total penalties and interest paid				<u>\$ 3,315.24</u>

We requested Rita Dupire, former Clerk-Treasurer, to reimburse the City of Bicknell \$3,315.24 for penalties and interest paid to the Internal Revenue Service, Sheriff of Knox County, and Indiana Department of Revenue. (See Summary of Charges, page 7)

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)

CLERK-TREASURER  
CITY OF BICKNELL  
AUDIT RESULTS AND COMMENTS  
(Continued)

**COMPENSATION AND BENEFITS**

Rita Dupire, former Clerk-Treasurer, received \$1,994.95, in payments and benefits for 160 hours of unused vacation leave carried over from her employment as Deputy Clerk-Treasurer. The personnel policy states that, "No vacation days shall be carried over to the following year." Therefore, Rita Dupire would not be due a payment for unused vacation leave.

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 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)

Several attempts were made to contact Rita Dupire, former Clerk-Treasurer, to reimburse \$1,994.95, to the City of Bicknell. (See Summary of Charges, page 7)

**OFFICIAL BOND**

Rita Dupire, former Clerk-Treasurer, has a Public Official Bond with Western Surety Company. The bond provides \$50,000 of coverage for the period January 1, 2008 to December 31, 2012.

CLERK-TREASURER  
CITY OF BICKNELL  
EXIT CONFERENCE

The contents of this report were discussed on June 12, 2012, with Rebecca L. McGlone, Clerk-Treasurer; Jon G. Flickinger, Mayor; and Richard Byrer, President of the Common Council. The officials concurred with our audit findings.

Several attempts were made to contact Rita Dupire, former Clerk-Treasurer, via telephone, without results.

CLERK-TREASURER  
CITY OF BICKNELL  
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Rita Dupire, former Clerk-Treasurer:			
Penalties and Interest, page 4	\$ 3,315.24	\$ -	\$ 3,315.24
Compensation and Benefits, page 5	<u>1,994.95</u>	<u>-</u>	<u>1,994.95</u>
Totals	<u>\$ 5,310.19</u>	<u>\$ -</u>	<u>\$ 5,310.19</u>

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.

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AFFIDAVIT

STATE OF INDIANA )  
Greene COUNTY )

We, Dawn Kasemeier and Lori Burch, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the City of Bicknell Clerk-Treasurer, Knox County, Indiana, for the period from January 1, 2011 to December 31, 2011, is true and correct to the best of our knowledge and belief.

Dawn Kasemeier

Lori Burch  
Field Examiners

Subscribed and sworn to before me this 14 day of Aug., 2012.

Jon Miller  
Notary Public

My Commission Expires: 10/2/2016

County of Residence: Greene