

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

SPECIAL INVESTIGATION REPORT
OF

JENNINGS COUNTY COMMUNITY
BUILDING AND FAIR GROUNDS, INC.
JENNINGS COUNTY, INDIANA

January 1, 2008 to June 30, 2009



FILED
03/04/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials	2
Transmittal Letter	3
Results and Comments:	
Undocumented Cash Withdrawals – Leslie Bragg's ATM Card	4-7
Undocumented Cash Withdrawals – Other Fair Board Officers' ATM Cards.....	7-10
Undocumented Cash Withdrawals – Tracey Kiewit's ATM Card	10-14
Undocumented Debit Card Purchases – Tracey Kiewit's Debit Card	14-18
Checks Cashed	19-21
Converted Checks – No Supporting Documentation.....	21-22
Cash Change Funds Unaccounted For.....	22-24
Missing Petty Cash Fund.....	24-25
Vendor Checks With No Supporting Documentation	25-26
Loan Repayment	26-27
Special Investigation Costs	28
Missing Records	28-29
Internal Control Deficiencies.....	29-31
Condition of Records	31-32
Monthly Financial Reports	32-33
Payroll.....	33-34
Public Financial Assistance	34-35
Leslie Bragg – Treasurer Duties After June 30, 2009	35
Exit Conference.....	36
Summary of Charges	37
Affidavit	39

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Leslie Bragg Amy Williams (Interim) Amy Williams	01-01-08 to 06-30-09 07-01-09 to 12-31-09 01-01-10 to 12-31-12
President of the Board of Directors	Robert A. Ramey Glen E. Brooks Robert Stephens	01-01-08 to 12-31-09 01-01-10 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.

We conducted a special investigation of the financial records of the Jennings County Community Building and Fair Grounds, Inc., for the period from January 1, 2008 through June 30, 2009. The results of our special investigation are reported in the Results and Comments.

STATE BOARD OF ACCOUNTS

July 17, 2012

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS

UNDOCUMENTED CASH WITHDRAWALS – LESLIE BRAGG'S ATM CARD

Documentation was not presented for examination to support four cash withdrawals from Automated Teller Machines (ATM) totaling \$1,300 for the period April 7, 2008 through May 24, 2008, using ATM/Debit Card 28254. Card 28254 was in the name of Leslie Bragg, former Treasurer. The following is a schedule of ATM cash withdrawals:

<u>Date</u>	<u>Amount</u>	<u>Notes</u>
04-07-08	\$ 200	(1) (3)
04-07-08	500	(1) (3)
05-24-08	100	(2) (3)
05-24-08	<u>500</u>	(2) (3)
Total	<u>\$ 1,300</u>	

Notes to Schedule:

- (1) Monthly Financial Reports listing disbursements were submitted to the Fair Board for review. The cash withdrawal was not reported on the Monthly Financial Report submitted to the Fair Board (also see Result and Comment titled "Monthly Financial Reports").
- (2) The Monthly Financial Report was not presented for examination (also see Result and Comment titled "Missing Records").
- (3) The transaction register (checkbook) for this month was not presented for examination (also see Result and Comment titled "Missing Records"). The checkbook was the accounting record used by the Fair Board to record financial transactions.

The validity of cash withdrawals for Fair Board purpose cannot be established because supporting documentation was not presented for examination.

Interviews and Additional Information

The following is additional information obtained from interviews and a review of bank deposit records:

1. On December 6, 2011, Leslie Bragg, former Treasurer, stated that the Fair Board discussed obtaining ATM/Debit cards and gave their approval prior to her (Leslie Bragg) obtaining the cards. Leslie Bragg applied for the ATM cards in February of the year 2008, for the President, Vice President, Board Secretary, Treasurer, and Secretary/Receptionist. All of these individuals could purchase items on behalf of the Fair Board.

Amy Williams, Board member and current Treasurer, and Glen Brooks, former Vice President of the Board, both stated the following in affidavits on December 12, 2011:

"I did not authorize Leslie Bragg, former Treasurer, to obtain ATM/Debit Cards for Fair Board business and I am not aware of any discussion on ATM/Debit Cards being obtained for Fair Board business."

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

Robert A. Ramey, former President of the Board, stated on January 30, 2012, that obtaining the ATM/Debit cards was not discussed with the Fair Board; however, he (Robert A. Ramey) became aware of the cards existence after they were obtained.

2. Monthly Financial Reports were used to report monthly expenditures to the Fair Board. Leslie Bragg stated in an interview on December 6, 2011, that either her (Leslie Bragg) or Tracy Kiewit, former Secretary/Receptionist, prepared Monthly Financial Reports.

Tracey Kiewit, former Secretary/Receptionist, stated in an interview on January 24, 2012, that she (Tracey Kiewit) did not prepare Monthly Financial Reports that were submitted to the Fair Board and that she (Tracey Kiewit) did not assist in the preparation of the Monthly Financial Reports.

Amy Williams, Board member and current Treasurer, Glen Brooks, former Vice President of the Board, and Robert Ramey, former President of the Board, all stated in interviews on December 6, 2011, January 30, 2012, and January 30, 2012, respectively, they did not recall ATM withdrawals being reported on Monthly Financial Reports from April of the year 2008 through April of the year 2009.

3. Leslie Bragg, former Treasurer, stated in an interview on December 6, 2011, that some of ATM withdrawals may have been obtained to provide change for fund raising events sponsored by the Fair Board; such as, dances, poker tournaments, auctions, or other events. Leslie Bragg stated that she (Leslie Bragg) could not recall the purpose of any individual cash withdrawal.

We reviewed bank deposit records in an attempt to make a correlation between the ATM withdrawals and monies deposited from Fair Board fund raising events. Our review of bank deposit records did not show any deposit of monies from any fund raising events that correlated with the date of the cash withdrawals.

Robert A. Ramey, former President of the Board, stated on January 30, 2012, that Lesley Bragg was responsible for depositing proceeds from fund raising events.

4. Leslie Bragg, former Treasurer, stated in an interview on December 6, 2011, that the cards were sent to the Fair Board office and kept in an envelope in the desk drawer in the Fair Board office. The PINs for all of the cards were in the envelope with the cards. The individual, whose name was on the card, would come to the office to pick up the card if they needed to use the card. When the cards were used, the person using the card was supposed to bring a receipt or invoice back to the office. Leslie Bragg or Tracey Kiewit was supposed to record the use or purchase of the card in the Transaction Register (check-book). Leslie Bragg further stated there was no tracking system (log) for the ATM/Debit cards to document when someone obtained a card from the office and returned the card.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

Retention of financial records, supporting documents, statistical records and all other records pertinent to the agreements for a period of at least three years.

Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial results of each government sponsored project or program.
- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income.
- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation."

Indiana Code 23-17-27-1(b) states: "A corporation shall maintain appropriate accounting records."

Refund of Monies

Leslie Bragg, former Treasurer, is responsible for the undocumented ATM cash withdrawals based on the following:

1. Leslie Bragg, former Treasurer, did not have authorization to obtain the ATM/Debit cards based on affidavits signed by other Fair Board officials. Leslie Bragg also did not implement minimal internal controls over the ATM/Debit card by segregating the ATM/Debit card from the confidential PIN. Instead, Leslie Bragg allowed the ATM/Debit card and its confidential PINs to be located together in a desk drawer at the Fair Board office.
2. Leslie Bragg was responsible for reporting ATM cash withdrawals on the Monthly Financial Reports. No documentation was presented for examination that the ATM cash withdrawals were reported on Monthly Financial Reports.
3. Leslie Bragg stated that ATM withdrawals were made to provide cash change for various fund raising events other than the County Fair. No documentation was presented for examination identifying the fund raising event that the ATM withdrawal was used for and bank records did not show the deposit of monies from fund raising events around the date of the cash withdrawals. Leslie Bragg, as Treasurer, was either responsible to deposit monies from fund raising events or report to the Fair Board if deposits from fund raising events were not being made.

Bank deposit information showed a deposit of \$12,000 was made on July 16, 2009. Robert A. Ramey, former President of the Board, stated that he made the deposit in response to information brought to his attention by Amy Williams, Board member and current Treasurer, and Glen Brooks, former Vice President of the Board, regarding the lack of accounting for certain Fair Board monies. Robert A. Ramey is the father of Leslie Bragg, former Treasurer.

SPECIAL INVESTIGATION
 JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
 RESULTS AND COMMENTS
 (Continued)

The above deposit was applied as a credit to the \$1,300 of undocumented ATM cash withdrawals on the card in the name of Leslie Bragg. (See Summary of Charges, page 37)

UNDOCUMENTED CASH WITHDRAWALS – OTHER FAIR BOARD OFFICERS' ATM CARDS

Documentation was not presented for examination to support 11 cash withdrawals from Automated Teller Machines (ATM) totaling \$4,820 for the period April 12, 2008 through April 7, 2009, using ATM/Debit cards in the names of Fair Board Officers (Amy Williams, Glen Brooks, and Robert A. Ramey). The following is a schedule of ATM cash withdrawals that used ATM cards in the names of other Fair Board Officers:

Date of Transaction	Notes	Card 28262	Card 28296	Card 28288	Total
04-12-08	(1) (3)	\$ -	\$ 500	\$ -	\$ 500
04-23-08	(1) (3)	160	-	-	160
04-23-08	(1) (3)	500	-	-	500
04-25-08	(1) (3)	-	-	500	500
04-25-08	(1) (3)	-	-	500	500
05-14-08	(1) (3)	400	-	-	400
05-14-08	(1) (3)	460	-	-	460
06-06-08	(1) (3)	500	-	-	500
06-06-08	(1) (3)	500	-	-	500
04-07-09	(2) (4)	-	400	-	400
04-07-09	(2) (4)	-	400	-	400
Totals		<u>\$ 2,520</u>	<u>\$ 1,300</u>	<u>\$ 1,000</u>	<u>\$ 4,820</u>

Notes to Schedule:

- (1) Monthly Financial Reports listing disbursements were submitted to the Fair Board for review. The cash withdrawal was not reported on the Monthly Financial Report (also see Result and Comment titled "Monthly Financial Reports").
- (2) The Monthly Financial Report for the month was not presented for examination (also see Result and Comment titled "Missing Records").
- (3) The transaction register (checkbook) for this month was not presented for examination (also see Result and Comment titled "Missing Records"). The checkbook was the accounting record used by the Fair Board to record financial transactions.
- (4) The transaction was not recorded in the checkbook presented for examination.

The validity of cash withdrawals for Fair Board purpose cannot be established because supporting documentation was not presented for examination.

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

Interviews and Additional Information

The following is additional information obtained from interviews and a review of bank deposit records:

1. On December 6, 2011, Leslie Bragg, former Treasurer, stated that the Fair Board discussed obtaining ATM/Debit cards and gave their approval prior to her (Leslie Bragg) obtaining the cards. Leslie Bragg applied for the ATM cards in February of the year 2008, for the President, Vice President, Board Secretary, Treasurer, and Secretary/Receptionist. All of these individuals could purchase items on behalf of the Fair Board.

Amy Williams, Board member and current Treasurer, and Glen Brooks, former Vice President of the Board, both stated the following in affidavits on December 12, 2011:

- "1. I did not authorize Leslie Bragg, former Treasurer, to obtain ATM/Debit Cards for Fair Board business and I am not aware of any discussion on ATM/Debit Cards being obtained for Fair Board business.
2. I did not make any ATM withdrawals from the Fair Board's checking account."

Robert A. Ramey, former President of the Board, stated on January 30, 2012, that obtaining the ATM/Debit cards was not discussed with the Fair Board; however, he (Robert A. Ramey) became aware of the cards existence after they were obtained. Robert A. Ramey also stated he did not make any ATM withdrawals.

2. Monthly Financial Reports were used to report monthly expenditures to the Fair Board. Leslie Bragg stated in an interview on December 6, 2011, that either her (Leslie Bragg) or Tracy Kiewit, former Secretary/Receptionist, prepared Monthly Financial Reports.

Tracey Kiewit, former Secretary/Receptionist, stated in an interview on January 24, 2012, that she (Tracey Kiewit) did not prepare Monthly Financial Reports that were submitted to the Fair Board and that she (Tracey Kiewit) did not assist in the preparation of the Monthly Financial Reports.

Amy Williams, Board member and current Treasurer, Glen Brooks, former Vice President of the Board, and Robert Ramey, former President of the Board, all stated in interviews on December 6, 2011, January 30, 2012, and January 30, 2012, respectively, they did not recall ATM withdrawals being reported on Monthly Financial Reports from April of the year 2008 through April of the year 2009.

3. Leslie Bragg, former Treasurer, stated in an interview on December 6, 2011, that some of ATM withdrawals may have been obtained to provide change for fund raising events sponsored by the Fair Board; such as, dances, poker tournaments, auctions, or other events. Leslie Bragg stated she (Leslie Bragg) could not recall the purpose of any individual cash withdrawal.

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

We reviewed bank deposit records in an attempt to make a correlation between the ATM withdrawals and monies deposited from Fair Board fund raising events. Our review of bank deposit records did not show any deposit of monies from any fund raising events that correlated with the date of the cash withdrawals.

Robert A. Ramey, former President of the Board, stated on January 30, 2012, that Lesley Bragg was responsible for depositing proceeds from fund raising events.

4. Leslie Bragg stated in an interview on December 6, 2011, that the cards were sent to the Fair Board office and kept in an envelope in the desk drawer in the Fair Board office. The PINs for all of the cards were in the envelope with the cards. The individual, whose name was on the card, would come to the office to pick up the card if they needed to use the card. When the cards were used, the person using the card was supposed to bring a receipt or invoice back to the office. Leslie Bragg or Tracey Kiewit was supposed to record the use or purchase of the card in the Transaction Register (checkbook). Leslie Bragg further stated there was no tracking system (log) for the ATM/Debit cards to document when someone obtained a card from the office and returned the card.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Retention of financial records, supporting documents, statistical records and all other records pertinent to the agreements for a period of at least three years.

Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial results of each government sponsored project or program.
- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income.
- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation."

Indiana Code 23-17-27-1(b) states: "A corporation shall maintain appropriate accounting records."

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

Refund of Monies

Leslie Bragg, former Treasurer, is responsible for the undocumented ATM cash withdrawals based on the following:

1. Leslie Bragg did not have authorization to obtain the ATM/Debit cards based on affidavits from other Fair Board officers. Leslie Bragg also did not implement minimal internal controls over the ATM/Debit card by segregating the ATM/Debit card from the confidential PIN. Instead, Leslie Bragg allowed the ATM/Debit card and its confidential PINs to be located together in a desk drawer at the Fair Board office.
2. Leslie Bragg was responsible for reporting ATM cash withdrawals on the Monthly Financial Reports. No documentation was presented for examination that the ATM cash withdrawals were reported on Monthly Financial Reports.
3. Leslie Bragg stated that ATM withdrawals were made to provide cash change for various fund raising events other than the County Fair. No documentation was presented for examination identifying the fund raising event that the ATM withdrawal was used for and bank records did not show the deposit of monies from fund raising events around the date of the cash withdrawals. Leslie Bragg, as Treasurer, was either responsible to deposit monies from fund raising events or report to the Fair Board if deposits from fund raising events were not being made.

Bank deposit information showed a deposit of \$12,000 was made on July 16, 2009. Robert A. Ramey, former President of the Board, stated that he made the deposit in response to information brought to his attention by Amy Williams, Board member and current Treasurer, and Glen Brooks, former Vice President of the Board, regarding the lack of accounting for certain Fair Board monies. Robert A. Ramey is the father of Leslie Bragg, former Treasurer.

The above deposit was applied as a credit to the \$4,820 of undocumented ATM cash withdrawals on the card in the name of other Fair Board officers. (See Summary of Charges, page 37)

UNDOCUMENTED CASH WITHDRAWALS –TRACEY KIEWIT'S ATM CARD

Documentation was not presented for examination to support 13 cash withdrawals from Automated Teller Machines (ATM) totaling \$4,862 for the period April 14, 2008 through September 25, 2008, using ATM/Debit Card 28270. Card 28270 was in the name of Tracy Kiewit, former Secretary/Receptionist. The following is a schedule of ATM cash withdrawals:

SPECIAL INVESTIGATION
 JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
 RESULTS AND COMMENTS
 (Continued)

Date	Notes	Amount
04-14-08	(1) (4)	\$ 500
05-09-08	(2) (4)	500
05-09-08	(2) (4)	500
05-12-08	(2) (4)	500
05-27-08	(2) (4)	500
05-30-08	(2) (4)	22
06-17-08	(2) (4)	500
06-17-08	(2) (4)	500
07-21-08	(2) (4)	260
09-15-08	(2) (3)	400
09-25-08	(2) (3)	20
09-25-08	(2) (3)	300
09-25-08	(2) (3)	360
Total		<u>\$ 4,862</u>

Notes to Schedule:

- (1) Monthly Financial Reports listing disbursements were submitted to the Fair Board for review. The cash withdrawal was not reported on the Monthly Financial Report submitted to the Fair Board (also see Result and Comment titled "Monthly Financial Reports").
- (2) The Monthly Financial Report for the month was not presented for examination (also see Result and Comment titled "Missing Records").
- (3) The transaction was not recorded in the checkbook presented for examination.
- (4) The transaction register (checkbook) for this month was not presented for examination (also see Result and Comment titled "Missing Records"). The checkbook was the accounting record used by the Fair Board to record financial transactions.

The validity of cash withdrawals for Fair Board purpose cannot be established because supporting documentation was not presented for examination.

Interview With Tracey Kiewit, Former Secretary/Receptionist, on January 24, 2012

Tracey Kiewit stated in an interview that she (Tracey Kiewit) did make ATM withdrawals for the purpose of obtaining cash change funds for various fund raising events. However, she (Tracey Kiewit) could not recall whether she made all of the cash withdrawals listed in the above schedule.

Tracey Kiewit stated that after she (Tracey Kiewit) used the ATM/debit card that she (Tracey Kiewit) would bring the card back to Fair Board office and file it with the other ATM/debit cards.

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

Other Interviews and Additional Information

The following is additional information obtained from interviews and a review bank deposit records:

1. On December 6, 2011, Leslie Bragg, former Treasurer, stated that the Fair Board discussed obtaining ATM/Debit cards and gave their approval prior to her (Leslie Bragg) obtaining the cards. Leslie Bragg applied for the ATM cards in February of the year 2008, for the President, Vice President, Board Secretary, Treasurer, and Secretary/Receptionist. All of these individuals could purchase items on behalf of the Fair Board.

Amy Williams, Board member and current Treasurer, and Glen Brooks, former Vice President of the Board, both stated the following in affidavits on December 12, 2011:

"I did not authorize Leslie Bragg, former Treasurer, to obtain ATM/Debit Cards for Fair Board business and I am not aware of any discussion on ATM/Debit Cards being obtained for Fair Board business."

Robert A. Ramey, former President of the Board, stated on January 30, 2012, that obtaining the ATM/Debit cards was not discussed with the Fair Board; however, he (Robert A. Ramey) became aware of the cards existence after they were obtained.

2. Monthly Financial Reports were used to report monthly expenditures to the Fair Board. Leslie Bragg stated in an interview on December 6, 2011, that either her (Leslie Bragg) or Tracy Kiewit, former Secretary/Receptionist, prepared Monthly Financial Reports.

Tracey Kiewit, former Secretary/Receptionist, stated in an interview on January 24, 2012, that she (Tracey Kiewit) did not prepare Monthly Financial Reports that were submitted to the Fair Board and that she (Tracey Kiewit) did not assist in the preparation of the Monthly Financial Reports.

Amy Williams, Board member and current Treasurer, Glen Brooks, former Vice President of the Board, and Robert Ramey, former President of the Board, all stated in interviews on December 6, 2011, January 30, 2012, and January 30, 2012, respectively, they did not recall ATM withdrawals being reported on Monthly Financial Reports from April of the year 2008 through April of the year 2009.

3. Leslie Bragg, former Treasurer, stated in an interview on December 6, 2011, that some of ATM withdrawals may have been obtained to provide change for fund raising events sponsored by the Fair Board; such as, dances, poker tournaments, auctions, or other events. Leslie Bragg stated she (Leslie Bragg) could not recall the purpose of any individual cash withdrawal.

We reviewed bank deposit records in an attempt to make a correlation between the ATM withdrawals and monies deposited from Fair Board fund raising events. Our review of bank deposit records did not show any deposit of monies from any fund raising events that correlated with the date of the cash withdrawals.

Robert A. Ramey, former President of the Board, stated on January 30, 2012, that Lesley Bragg was responsible for depositing proceeds from fund raising events.

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

4. Leslie Bragg stated in an interview on December 6, 2011, that the cards were sent to the Fair Board office and kept in an envelope in the desk drawer in the Fair Board office. The PINs for all of the cards were in the envelope with the cards. The individual, whose name was on the card, would come to the office to pick up the card if they needed to use the card. When the cards were used, the person using the card was supposed to bring a receipt or invoice back to the office. Leslie Bragg or Tracey Kiewit was supposed to record the use or purchase of the card in the Transaction Register (checkbook). Leslie Bragg further stated there was no tracking system (log) for the ATM/Debit cards to document when someone obtained a card from the office and returned the card.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Retention of financial records, supporting documents, statistical records and all other records pertinent to the agreements for a period of at least three years.

Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial results of each government sponsored project or program.
- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income.
- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation."

Indiana Code 23-17-27-1(b) states: "A corporation shall maintain appropriate accounting records."

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

Refund of Monies

Leslie Bragg, former Treasurer, is responsible for the undocumented ATM cash withdrawals based on the following:

1. Leslie Bragg did not have authorization to obtain the ATM/Debit cards based on affidavits from other Fair Board officers. Leslie Bragg also did not implement minimal internal controls over the ATM/Debit card by segregating the ATM/Debit card from the confidential PIN. Instead, Leslie Bragg allowed the ATM/Debit card and its confidential PIN to be located together in a desk drawer at the Fair Board office.
2. Leslie Bragg was responsible for reporting ATM cash withdrawals on the Monthly Financial Reports. No documentation was presented for examination that the ATM cash withdrawals were reported on Monthly Financial Reports.
3. Leslie Bragg stated that ATM withdrawals were made to provide cash change for various fund raising events other than the County Fair. No documentation was presented for examination identifying the fund raising event that the ATM withdrawal was used for and bank records did not show the deposit of monies from fund raising events around the date of the cash withdrawals. Leslie Bragg, as Treasurer, was either responsible to deposit monies from fund raising events or report to the Fair Board if deposits from fund raising events were not being made.

Bank deposit information showed a deposit of \$12,000 was made on July 16, 2009. Robert A. Ramey, former President of the Board, stated that he made the deposit in response to information brought to his attention by Amy Williams, Board member and current Treasurer, and Glen Brooks, former Vice President of the Board, regarding the lack of accounting for certain Fair Board monies. Robert A. Ramey is the father of Leslie Bragg, former Treasurer, and Tracey Kiewit, former Secretary/Receptionist.

The above deposit was applied as a credit to the \$4,862 of undocumented ATM cash withdrawals on the card in the name of Tracey Kiewit. (See Summary of Charges, page 37)

UNDOCUMENTED DEBIT CARD PURCHASES – TRACEY KIEWIT'S DEBIT CARD

There was a total of \$6,876.15 of debit card purchases made with ATM/Debit Card 28270 in the name of Tracey Kiewit during the period January 1, 2008 through June 30, 2009. Supporting documentation in the form of invoices and paid receipts were not presented for examination for a total of \$5,699.36 for the period January 1, 2008 through June 30, 2009, as shown in the following schedule:

SPECIAL INVESTIGATION
 JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
 RESULTS AND COMMENTS
 (Continued)

Year	Month	Notes	Number of Transactions	Amount
2008	April	(4) (5)	1	\$ 135.70
2008	May	(2) (4)	6	1,004.69
2008	June	(2) (4)	15	2,395.52
2008	July	(2) (4)	3	346.06
2008	August	(2) (3)	1	4.50
2008	September	(2) (3)	3	157.91
2008	October	(2)	2	224.22
2008	November	(2) (3)	4	290.83
2008	December	(2)	1	198.85
2009	January	(2) (3)	3	98.39
2009	March	(2) (3)	1	12.24
2009	April	(2) (3)	3	290.09
2009	May	(2) (3)	3	211.48
2009	June	(1) (3)	2	328.88
Totals			<u>48</u>	<u>\$ 5,699.36</u>

Notes to Schedule:

- (1) The debit card purchases were not reported on the Monthly Financial Report (also see Result and Comment titled "Monthly Financial Reports").
- (2) The Monthly Financial Report for the month was not presented for examination (also see Results and Comments titled "Missing Records" and "Monthly Financial Reports")
- (3) The transaction was not recorded in the checkbook presented for examination.
- (4) The transaction register (checkbook) for this month was not presented for examination (also see Result and Comment titled "Missing Records"). The checkbook was the accounting record used by the Fair Board to record financial transactions.
- (5) This amount was listed on the Monthly Financial Report; however, the amount was not identified as being purchased with a debit card.

SPECIAL INVESTIGATION
 JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
 RESULTS AND COMMENTS
 (Continued)

Summary of Debit Card Purchases by Vendor

The following is a summary by vendor of where the purchases were made:

<u>Vendor and Location</u>	<u>Number of Transactions</u>	<u>Amount</u>
Walmart in North Vernon	21	\$ 2,719.96
Walmart in Seymour	6	994.49
Walmart in Columbus	4	621.94
US Post Office in North Vernon	2	126.00
Jay C Foods in North Vernon	6	582.36
Home Depot in Seymour	1	267.93
Target in Columbus	1	142.02
Shell (Gas Station) in North Vernon	2	132.17
Sunoco (Gas Station) in Seymour	1	75.00
Lowes in Columbus	1	12.75
Indiana Secretary of State	1	12.24
Harrell (Car Wash) in Seymour	2	12.50
Totals	<u>46</u>	<u>\$ 5,699.36</u>

The availability of documentation to support purchases from vendors that also sell items that may be used for personal use is necessary to determine whether purchases were made for Fair Board purposes. The validity of the above purchase purposes for Fair Board purposes cannot be established because supporting documentation was not presented for examination.

Interview with Tracey Kiewit, former Secretary/Receptionist, on January 24, 2012

Tracey Kiewit stated in an interview that she (Tracey Kiewit) did make purchases with the debit card. However, she (Tracey Kiewit) could not recall whether she made the entire debit card purchases listed in the above schedule. Tracey Kiewit further stated that she (Tracey Kiewit) filed any documentation supporting the use of the debit card in a file folder in the Fair Board office.

Tracey Kiewit stated that after she used the ATM/debit card that she would bring the card back to Fair Board office and file it with the other ATM/debit cards.

Interviews and Additional Information

The following is additional information obtained from interviews and a review bank deposit records:

1. On December 6, 2011, Leslie Bragg, former Treasurer, stated that the Fair Board discussed obtaining ATM/Debit cards and gave their approval prior to her (Leslie Bragg) obtaining the cards. Leslie Bragg applied for the ATM cards in February of the year 2008, for the President, Vice President, Board Secretary, Treasurer, and Secretary/Receptionist. All of these individuals could purchase items on behalf of the Fair Board.

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

Amy Williams, Board member and current Treasurer, and Glen Brooks, former Vice President of the Board, both stated the following in affidavits on December 12, 2011:

"I did not authorize Leslie Bragg, former Treasurer, to obtain ATM/Debit Cards for Fair Board business and I am not aware of any discussion on ATM/Debit Cards being obtained for Fair Board business."

Robert A. Ramey, former President of the Board, stated on January 30, 2012, that obtaining the ATM/Debit cards was not discussed with the Fair Board; however, he (Robert A. Ramey) became aware of the cards existence after they were obtained.

2. Monthly Financial Reports were used to report monthly expenditures to the Fair Board. Leslie Bragg stated in an interview on December 6, 2011, that either her (Leslie Bragg) or Tracy Kiewit, former Secretary/Receptionist, prepared Monthly Financial Reports.

Tracey Kiewit, former Secretary/Receptionist, stated in an interview on January 24, 2012, that she (Tracey Kiewit) did not prepare Monthly Financial Reports that were submitted to the Fair Board and that she (Tracey Kiewit) did not assist in the preparation of the Monthly Financial Reports.

Amy Williams, Board member and current Treasurer, Glen Brooks, former Vice President of the Board, and Robert A. Ramey, former President of the Board, all stated in interviews on December 6, 2011, January 30, 2012, and January 30, 2012, respectively, they did not recall debit card purchases being reported on Monthly Financial Reports from April of the year 2008 through June of the year 2009.

3. Leslie Bragg stated in an interview on December 6, 2011, that the cards were sent to the Fair Board office and kept in an envelope in the desk drawer in the Fair Board office. The PINs for all of the cards were in the envelope with the cards. The individual, whose name was on the card, would come to the office to pick up the card if they needed to use the card. When the cards were used, the person using the card was supposed to bring a receipt or invoice back to the office. Leslie Bragg or Tracey Kiewit was supposed to record the use or purchase of the card in the Transaction Register (checkbook). Leslie Bragg further stated there was no tracking system (log) for the ATM/Debit cards to document when someone obtained a card from the office and returned the card.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Retention of financial records, supporting documents, statistical records and all other records pertinent to the agreements for a period of at least three years.

Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial results of each government sponsored project or program.

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income.
- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation."

Indiana Code 23-17-27-1(b) states: "A corporation shall maintain appropriate accounting records."

Refund of Monies

Leslie Bragg, former Treasurer, is responsible for the undocumented debit card transactions based on the following:

1. Leslie Bragg did not have authorization to obtain the ATM/Debit cards based on statements from other Fair Board officers. Leslie Bragg also did not implement minimal internal controls over the ATM/Debit card by segregating the ATM/Debit card from the confidential PIN. Instead, Leslie Bragg allowed the ATM/Debit card and its confidential PINs to be located together in a desk drawer at the Fair Board office.
2. Leslie Bragg was responsible for reporting debit card purchases on the Monthly Financial Reports. No documentation was presented for examination that the debit card purchases were reported or identified on Monthly Financial Reports submitted to the Fair Board.
3. Leslie Bragg, as Treasurer, was responsible for maintaining documentation to support purchases made with debit cards.

Bank deposit information showed a deposit of \$12,000 was made on July 16, 2009. Robert A. Ramey, former President of the Board, stated that he made the deposit in response to information brought to his attention by Amy Williams, Board member and current Treasurer, and Glen Brooks, former Vice President of the Board, regarding the lack of accounting for certain Fair Board monies. Robert A. Ramey is the father of Leslie Bragg, former Treasurer, and Tracey Kiewit, former Secretary/Receptionist.

On July 17, 2012, we requested Leslie Bragg, former Treasurer, to refund \$4,681.36 to the Jennings County Community Building and Fair Grounds, Inc., as shown in the following schedule:

Undocumented debit card purchases	\$ 5,699.36
Less refund made on July 16, 2009	<u>1,018.00</u>
Refund amount requested	<u><u>\$ 4,681.36</u></u>

The amount of \$4,681.36 was refunded on July 17, 2012. (See Summary of Charges, page 37)

SPECIAL INVESTIGATION
 JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
 RESULTS AND COMMENTS
 (Continued)

CHECKS CASHED

There were eight checks, totaling \$3,200, made payable to First Financial Bank. Each of these checks was subsequently cashed at First Financial Bank based on information provided from an official at First Financial Bank. According to the memo line on the cancelled checks, the checks were for rental refunds or purchase of supplies. The memo line describing the purpose of the checks was not legible for two of the checks cashed. No documentation such as invoices, paid receipts, or other documentation was presented for examination to support the payments. The checks were signed and endorsed by Leslie Bragg.

The following is a schedule of the eight checks that were cashed:

Check Date	Check Number	Withdrawal Amount	Description on Memo Line	Notes
02-19-08	6321	\$ 200	food and Pop for gun show	(1) (4)
02-25-08	6322	75	door prizes for gun show	(1) (3) (4)
02-29-08	6325	775	refund for building rental	(1) (3)
03-14-08	6340	400	refund for St. Vincent	(2) (3) (5)
03-22-08	6347	600	refund for fair spot	(2) (3)
05-20-08	6432	600	refund for Deer Country	(2) (3) (6)
05-20-08	6433	250	Tent for Smith Imp.	(2) (3)
05-20-08	6434	300	clean up	(2) (3)
Total		<u>\$ 3,200</u>		

Notes to Schedule:

- (1) Monthly Financial Reports listing disbursements were submitted to the Fair Board for review. Check was not reported on Monthly Financial Report presented for examination (also see Result and Comment titled "Monthly Financial Reports").
- (2) The Monthly Financial Report for the month was not presented for examination (also see Result and Comment titled "Missing Records").
- (3) The transaction register (checkbook) for this month was not presented for examination (also see Result and Comment titled "Missing Records"). The checkbook was the accounting record used by the Fair Board to record financial transactions.
- (4) We reviewed bank deposit records in an attempt to make a correlation between the ATM withdrawals and monies deposited from Fair Board fund raising events. Our review of bank deposit records did not show any deposit of monies from the gun show that correlated with the date of the cash withdrawals.
- (5) The refund was made on the same date that a check from St. Vincent Hospital was deposited.

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

(6) No check from Deer Country was deposited prior to the refund being made.

The validity of checks cashed for Fair Board purpose cannot be established because supporting documentation was not presented for examination.

Interview with Leslie Bragg, former Treasurer

Leslie Bragg, former Treasurer, stated the following in an interview on December 6, 2011:

1. She (Leslie Bragg) signed and endorsed the checks listed in the above schedule.
2. She (Leslie Bragg) did not obtain receipts or other documentation for refunds she (Leslie Bragg) paid in cash.
3. Refunds and other expenditures were paid in cash rather than making the check payable directly to the organization or vendor because that was the procedure prior to her being appointed Treasurer.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Retention of financial records, supporting documents, statistical records and all other records pertinent to the agreements for a period of at least three years.

Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial results of each government sponsored project or program.
- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income.
- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation."

Indiana Code 23-17-27-1(b) states: "A corporation shall maintain appropriate accounting records."

SPECIAL INVESTIGATION
 JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
 RESULTS AND COMMENTS
 (Continued)

Refund of Monies

On July 17, 2012, we requested Leslie Bragg, former Treasurer, to refund \$3,200 to the Jennings County Community Building and Fair Grounds, Inc. The amount of \$3,200 was refunded on July 17, 2012. (See Summary of Charges, page 37)

CONVERTED CHECKS – NO SUPPORTING DOCUMENTATION

Supporting documentation; such as, receipts, invoices, or other documentation, was not presented for examination for six paper checks converted to electronic checks by Wal-Mart and Jay C Food Store. The checks totaled \$846.49. The paper check showing the name of the check signer was not presented for examination.

The following is a schedule of the converted checks that did not have supporting documentation:

<u>Date</u>	<u>Check No.</u>	<u>Vendor</u>	<u>Amount</u>	<u>Notes</u>
01-14-08	6295	Jay C Food	\$ 116.13	(3)
01-30-08	6300	Wal-Mart	129.88	(1) (3)
03-18-08	6338	Wal-Mart	221.39	(2) (3)
04-09-08	6358	Wal-Mart	200.92	(1) (3)
11-04-08	6486	Wal-Mart	126.53	(2)
11-03-08	6487	Jay C Food	<u>51.64</u>	(2)
Total			<u>\$ 846.49</u>	

Notes to Schedule:

- (1) Converted check was not reported on the Monthly Financial Report submitted to the Fair Board (also see Result and Comment titled "Monthly Financial Reports").
- (2) Monthly Financial Report was not presented for examination (also see Result and Comment titled "Missing Records").
- (3) The transaction register (checkbook) for this month was not presented for examination (also see Investigation Result and Comment titled "Missing Records"). The checkbook was the accounting record used by the Fair Board to record financial transactions.

The availability of documentation to support purchases from vendors that sell items that may also be used for personal use is necessary to determine whether purchases were made for Fair Board purposes. The validity of the above purchase purposes for Fair Board purposes cannot be established because supporting documentation was not presented for examination.

Interview with Robert A. Ramey, former President of the Board

Robert A. Ramey, former President of the Board, was listed as authorized check signer on the Fair Board's bank account. Robert A. Ramey stated on January 30, 2012, that he did not make any purchases using converted checks.

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

Interview with Leslie Bragg, former Treasurer

On December 6, 2011, we interviewed Leslie Bragg, former Treasurer, regarding the above converted checks. Leslie Bragg stated that there should have been invoices and/or receipts on file to support the payments made by converted check.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Retention of financial records, supporting documents, statistical records and all other records pertinent to the agreements for a period of at least three years.

Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial results of each government sponsored project or program.
- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income.
- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation."

Indiana Code 23-17-27-1(b) states: "A corporation shall maintain appropriate accounting records."

Refund of Monies

On July 17, 2012, we requested Leslie Bragg, former Treasurer, to refund \$846.49 to the Jennings County Community Building and Fair Grounds, Inc. The amount of \$846.49 was refunded on July 17, 2012. (See Summary of Charges, page 37)

CASH CHANGE FUNDS UNACCOUNTED FOR

There were three checks, totaling \$1,300, made payable to First Financial Bank. The checks were signed and endorsed by Leslie Bragg, former Treasurer, and subsequently cashed at First Financial Bank. According to the memo line on the cancelled checks, the checks were written to obtain cash change funds. Bank records did not show that the cash change funds were deposited back into the Fair Board's bank account. Bank records also did not show the deposit of any proceeds from the fund raiser events for which the following cash change checks were written.

SPECIAL INVESTIGATION
 JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
 RESULTS AND COMMENTS
 (Continued)

Check Date	Check Number	Payee	Amount	Description on Memo Line	Notes
01-11-08	6294	First Financial	\$ 100.00	cash for dance	(2)
02-19-08	6320	First Financial	200.00	change for gun show	(1) (2)
04-02-08	6354	First Financial	<u>1,000.00</u>	money for auction	(1) (2)
Total			<u><u>\$ 1,300.00</u></u>		

Notes to Schedule:

- (1) Check was not reported on Monthly Financial Report presented for examination (also see Result and Comment titled "Monthly Financial Reports").
- (2) The transaction register (checkbook) for this month was not presented for examination (also see Result and Comment titled "Missing Records"). The checkbook was the accounting record used by the Fair Board to record financial transactions.

The validity of checks cashed for Fair Board purpose cannot be established because supporting documentation was not presented for examination.

Interview with Leslie Bragg

Leslie Bragg, former Treasurer, stated the following in an interview on December 6, 2011:

1. She (Leslie Bragg) signed, endorsed, and cashed the above checks.
2. She (Leslie Bragg) would obtain cash change funds for events handled at the fair grounds and give the cash change fund to the sponsors of the events. Leslie Bragg stated that sometimes the events would be operated by the Fair Board and sometimes the events would be operated by other organizations who were supposed to return the cash change money and the Fair Board share of the event profits after the event was finished.
3. There was no accounting system in place to account for the monies collected at any of the fund raising events and expenses paid from the event collections. She (Leslie Bragg) stated she did not provide instructions to the person that she (Leslie Bragg) gave the cash change to.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Retention of financial records, supporting documents, statistical records and all other records pertinent to the agreements for a period of at least three years.

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial results of each government sponsored project or program.
- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income.
- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation."

Indiana Code 23-17-27-1(b) states: "A corporation shall maintain appropriate accounting records."

Refund of Monies

On July 17, 2012, we requested Leslie Bragg, former Treasurer, to refund \$1,300 to the Jennings County Community Building and Fair Grounds, Inc. The amount of \$1,300 was refunded on July 17, 2012. (See Summary of Charges, page 37)

MISSING PETTY CASH FUND

The memo line on Check 6304, dated February 14, 2008, in the amount of \$500, showed the check was written to establish a petty cash fund. Check 6304 was not reported on Monthly Financial Report submitted to the Fair Board.

Leslie Bragg, former Treasurer, stated in an interview on December 6, 2011, that she (Leslie Bragg) wrote, endorsed, and cashed Check 6304.

No petty cash fund was presented for examination. Amy Williams, Fair Board member and current Treasurer, stated on January 30, 2012, that the Petty Cash Fund was not on hand when she went to review the Fair Board's financial and other records on or about July 9, 2009. No paid receipts were presented for examination to support the use of the petty cash.

The validity of the check cashed for Fair Board purpose cannot be established because supporting documentation was not presented for examination.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

Retention of financial records, supporting documents, statistical records and all other records pertinent to the agreements for a period of at least three years.

Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial results of each government sponsored project or program.
- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income.
- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation."

Indiana Code 23-17-27-1(b) states: "A corporation shall maintain appropriate accounting records."

Refund of Monies

Leslie Bragg, former Treasurer, was responsible for maintaining supporting documentation for Fair Board purchases.

On July 17, 2012, we requested Leslie Bragg, former Treasurer, to refund \$500 to the Jennings County Community Building and Fair Grounds, Inc. The amount of \$500 was refunded on July 17, 2012. (See Summary of Charges, page 37)

VENDOR CHECKS WITH NO SUPPORTING DOCUMENTATION

We reviewed 100 percent of vendor checks processed through the Fair Board's checking account for the period January 1, 2008 through June 30, 2009. Supporting documentation in the form of invoices and paid receipts were not presented for examination in the amount of \$31,496.49 as shown in the following schedule for the period January 1, 2008 through June 30, 2009:

	<u>Amount</u>
Total checks processed by bank	\$ 56,898.51
Less supporting documentation	<u>(25,402.02)</u>
No supporting documentation	<u>\$ 31,496.49</u>

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

The validity of payments cannot be established because supporting documentation was not presented for examination.

The checks processed with no supporting documentation presented for examination consisted of vendors such as utilities; an insurance company; a local newspaper; a company known to sell trophies, etc. Amy Williams, current Treasurer, stated that these vendors were used by the Fair Board in the normal course of business.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Retention of financial records, supporting documents, statistical records and all other records pertinent to the agreements for a period of at least three years.

Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial results of each government sponsored project or program.
- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income.
- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation."

Indiana Code 23-17-27-1(b) states: "A corporation shall maintain appropriate accounting records."

LOAN REPAYMENT

A check in the amount of \$1,000 (Check 6377), dated April 30, 2008, was written payable to First Financial Bank. The check was subsequently cashed at First Financial Bank based on information provided from an official at First Financial Bank. The memo line on Check 6377 stated "repay loan." No loan agreement or other document was presented for examination to document the loan arrangement. The check was not reported on the Monthly Financial Report submitted to the Fair Board for review. The transaction register (checkbook) for this month was not presented for examination (also see Investigation Result and Comment titled "Missing Records"). The checkbook was the accounting record used by the Fair Board to record financial transactions.

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

Leslie Bragg, former Treasurer, stated in an interview on December 6, 2011, that she (Leslie Bragg) signed and endorsed Check 6377, dated April 30, 2008.

Bank deposit records showed the deposit of a check from Robert A. Ramey and Debbie Ramey in the amount of \$1,000 on April 2, 2008. The memo line on the check stated "Loan to Fairgrounds."

Robert A. Ramey, former President of the Board, stated on January 30, 2012, that he made a loan to the Jennings County Community Building and Fair Grounds, Inc., (JCCBFG) on or about April 2, 2008, in the amount of \$1,000. Robert A. Ramey further stated that the loan was repaid and thought that the loan repayment was in cash. Robert A. Ramey further stated that he would have received the money from Leslie Bragg.

A similar transaction occurred when Brooks and Earl Construction Corporation loaned the JCCBFG \$1,000 on January 14, 2008. However, Leslie Bragg repaid this loan on February 14, 2008, by writing a check directly to Brooks and Earl Construction Corporation.

The validity of a loan repayment to Robert Ramey in "cash" cannot be established without written supporting documentation.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Retention of financial records, supporting documents, statistical records and all other records pertinent to the agreements for a period of at least three years.

Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial results of each government sponsored project or program.
- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income.
- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation."

Indiana Code 23-17-27-1(b) states: "A corporation shall maintain appropriate accounting records."

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

SPECIAL INVESTIGATION COSTS

The State of Indiana incurred investigation costs in the amount of \$20,315.63 in the investigation of undocumented expenditures and cash withdrawals and due to poor and nonexistent records.

Audit and/or investigative costs incurred due to missing funds and costs incurred because of poor records, nonexistent records or other inadequate bookkeeping practices may be the personal obligation of the responsible official or employee.

On July 17, 2012, we requested Leslie Bragg, former Treasurer, to refund \$20,315.63 to the State of Indiana. (See Summary of Charges, page 37)

MISSING RECORDS

Amy Williams, Board member and current Treasurer, stated she went to the Fair Board office on or about July 9, 2009, to review the Fair Board's financial and other records. Amy Williams stated not all of the Monthly Financial Reports; transaction registers (checkbook); bank statements; canceled checks; and Board minutes were on file. Amy Williams stated that she (Amy Williams) obtained copies of bank statements and canceled checks directly from the bank. Amy Williams also stated that not all of the invoices or paid receipts to support expenditures were on file.

A Jennings County Sheriff's Department report dated July 12, 2009, showed there was a burglary at the Fair Board's office sometime between June 28, 2009 and July 1, 2009. The report shows missing items included U.S. currency valued at \$1,355. The report does not state that any other items were missing. Amy Williams stated that Leslie Bragg, former Treasurer, or Tracey Kiewit, Secretary/Receptionist, did not report to the Fair Board that any financial records were missing in connection with the burglary.

The following is a schedule of missing records for the period January 1, 2008 through June 30, 2009, based on our inventory of records presented for examination:

1. The Fair Board used a transaction register (checkbook) to record financial activity. Out of 18 total months, 7 months were not presented for examination.
2. Monthly financial reports were required to be prepared and submitted to the Fair Board. Out of 18 total months, 12 months of reports were not presented for examination.
3. Supporting documentation was not presented for examination for 50 percent of funds disbursed or withdrawn from the Fair Board's bank account.
4. Board minutes for the months of June of the year 2008 through June of the year 2009 were missing.

During an interview with Leslie Bragg on December 6, 2011, we informed Leslie Bragg that no supporting documentation was presented for examination for 45 purchases made with a debit card (see also Result and Comment titled "Undocumented Debit Card Purchases – Tracey Kiewit's ATM Card"). Leslie Bragg did not respond as to why supporting documentation was not available.

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

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

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements . . . retention of financial records, supporting documents, statistical records and all other records pertinent to the agreements for a period of at least three years."

Indiana Code 5-15-6-8 states:

"A public official or other person who recklessly, knowingly, or intentionally destroys or damages any public record commits a Class D felony unless:

- (1) the commission shall have given its approval in writing that the public records may be destroyed;
- (2) the commission shall have entered its approval for destruction of the public records on its own minutes; or
- (3) authority for destruction of the records is granted by an approved retention schedule established under this chapter."

INTERNAL CONTROL DEFICIENCIES

The following internal control deficiencies were identified for the period January 1, 2008 through June 30, 2009, that resulted in the lack of accountability over the receipts, disbursements, and reporting of Fair Board funds:

Disbursements

1. There was no segregation of duties regarding the disbursement of funds. The Treasurer was responsible for writing checks, recording disbursements in the transaction register (checkbook), and preparing Monthly Financial Reports submitted to the Fair Board and performing monthly bank reconcilements.

The Treasurer was also able to obtain Automated Teller Machine (ATM)/Debit cards without Fair Board approval. No documentation was presented for examination that cash withdrawals from Automated Teller Machines and purchases made with debit cards were reported to the Fair Board on the Monthly Financial Reports.

2. Members of the same family held positions related to key fiduciary responsibilities as follows:

Leslie Bragg, former Treasurer, was responsible the accuracy of financial records and the accuracy of Monthly Financial Reports submitted to the Fair Board.

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

Tracey Kiewit, former Secretary/Receptionist, is Leslie Bragg's sister. No documentation was presented for examination that cash withdrawals from Automated Teller Machines and debit card purchases using the card in the name of Tracey Kiewit, were reported to the Fair Board on the Monthly Financial Reports.

Robert A. Ramey, former President of the Board, is the father of both Leslie Bragg and Tracey Kiewit. Robert A. Ramey stated on January 30, 2012, that obtaining the ATM/Debit cards was not discussed with the Fair Board; however, he (Robert A. Ramey) became aware of the cards existence after they were obtained.

Board members were responsible for reviewing Monthly Financial Reports. There was no information presented for examination that other Fair Board officers were aware that Leslie Bragg and Tracey Kiewit were using ATM/debit cards.

Receipts and Cash Change Funds

The Fair Board did not have an accounting system for the collection of funds at fund raiser events as described below:

1. Prenumbered tickets and forms to account for monies collected at various fund raiser events were not presented for examination.
2. The Fair Board did not use signed collection reports to document the transfer of monies from persons responsible for collecting monies to the Treasurer who was responsible for depositing funds.
3. As a result of not having an accounting system for collection of funds at fund raiser events, there was no accountability for cash change funds provided for fund raiser events.

Monthly Financial Reports

Monthly Financial Reports (Reports) were submitted to the Fair Board for their review. The Reports presented for examination listed the dollar amount of individual receipts and dollar amount of individual disbursements, but did provide information identifying the source or a description of items purchased. As a result, a reviewer would be unable to determine the source of monies received and the purpose of monies disbursed.

The Monthly Financial Reports presented for examination did not contain the signature of the preparer and/or responsible official certifying the accuracy of the report.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Maintaining a financial management system that provides . . . effective control over and accountability for all funds, property and other assets."

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

Recommendation

We made the following recommendations regarding minimal internal controls:

1. The Fair Board should require checks to be signed by two Board members.
2. Board members should not be allowed to have oversight responsibilities over relatives in regards to the accounting and handling of Fair Board funds.
3. Implementation of an accounting system over the collection of funds derived from fund raising events. The system should include the use of prenumbered tickets, receipts, and other forms; and the use of signed collection reports to document the transfer of monies between persons assigned to collect monies and those assigned to deposit monies. The accounting system should also account for the return of cash change funds.
4. Monthly Financial Reports submitted should include all financial activity for the month including receipts, disbursements, and cash balances. Receipts and disbursements should be presented by receipt (i.e. gate receipts, dance proceeds, etc.) and disbursement categories (i.e. salaries, office supplies, repairs, etc.).

Monthly Financial Reports should be signed by the preparer and/or official responsible for the accuracy of the report.

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were present during period of examination:

1. A bank issued transaction register (checkbook) was used as a recordkeeping system to record monies received, checks written and cash balance. This record is a common record used by individuals. However, not all the check registers used by the Fair Board for the period examined were presented for examination (also see Result and Comment titled "Missing Records").

We noted numerous errors and/or omissions in the recording of financial transactions in the transaction registers presented for examination. These errors and/or omissions included deposits not recorded; checks and receipts not recorded in the proper amounts; and automated teller machine withdrawals and debit card purchases not recorded.

2. Monthly reconciliations of the record balances to the bank balances were not presented for examination.
3. Receipts were not written for all money being deposited.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Retention of financial records, supporting documents, statistical records and all other records pertinent to the agreements for a period of at least three years.

Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial results of each government sponsored project or program.
- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income.
- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation."

Indiana Code 23-17-27-1(b) states: "A corporation shall maintain appropriate accounting records."

MONTHLY FINANCIAL REPORTS

The Treasurer was responsible for submitted Monthly Financial Reports (Reports) to the Board. The following deficiencies were noted regarding the Reports:

1. During the examination period only 6 out of 18 Reports were presented for examination (also see Result titled "Missing Records").
2. A review of the 6 Reports presented for examination showed the following financial activity was not always reported:
 - a. Cash withdrawals from automated teller machine
 - b. Various debit card transactions.
 - c. Various checks
 - d. Various deposits
3. Expenditures listed on the Reports were in dollar amounts only and did not provide any substantive information such as description of items purchased. No Check numbers were identified with the applicable expenditure and the expenditures listed did not distinguish between payments made by check or by debit card.

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

Robert A. Ramey, former President of the Board, and Leslie Bragg, former Treasurer, stated that there were instances when items were purchased were paid in cash. However, no cash expenditures were listed on the Reports presented for examination.

4. Reports presented for examination were not consistent in regards to reporting period. There were instances when the beginning date on one Report was dated prior to the ending date on the previous month's Report.
5. End of month cash balances for the months that Reports were presented for examination did not agree with balances reported in the transaction register (checkbook) or to bank balances.

Leslie Bragg, former Treasurer, stated in an interview on December 6, 2011, that either her (Leslie Bragg) or Tracy Kiewit prepared Monthly Financial Reports.

Tracey Kiewit, former Secretary/Receptionist, stated in an interview on January 24, 2012, that she (Tracey Kiewit) did not prepare Monthly Financial Reports that were submitted to the Fair Board and that she (Tracey Kiewit) did not assist in the preparation of the Monthly Financial Reports.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Retention of financial records, supporting documents, statistical records and all other records pertinent to the agreements for a period of at least three years.

Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial results of each government sponsored project or program.
- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income.
- c. Effective control over and accountability for all funds, property and other assets."

PAYROLL

The following deficiencies related to payroll were noted:

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

1. Compensation paid to the Secretary/Receptionist was made without payroll deductions and without employer matching contributions being remitted to the federal and state government for the year 2008. The Fair Board did not file Internal Revenue Service Form W-2. The Fair Board also did not file Internal Revenue Service Form 1099 to report compensation paid to a contractual custodian for the year 2008.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Maintaining a financial management system that provides . . . compliance with rules, regulations, guidelines, and directives of the Internal Revenue Service and the Indiana Department of Revenue."

Each nonprofit entity is responsible for compliance with all rules, regulations, bulletins, directives, letters, letter rulings, and filing requirements concerning reports and other procedural matters of federal and state agencies.

2. No documentation was presented for examination showing the salary or rate of pay for the Secretary/Receptionist. No documentation was presented for examination showing the number of hours the Secretary/Receptionist was required to work.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Maintaining a financial management system that provides . . . accounting records that are supported by source documentation."

PUBLIC FINANCIAL ASSISTANCE

The Jennings County Community Building and Fair Grounds, Inc., (JCCBFG) received financial assistance from Jennings County in the amount of \$21,500 for the period January 1, 2008 through June 30, 2009. We noted the following regarding the financial assistance provided by Jennings County to the Fair Board:

1. The financial assistance received from Jennings County was not accounted for separately from other funds generated by the JCCBFG.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
RESULTS AND COMMENTS
(Continued)

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Maintaining a financial management system that provides . . . accurate, current and complete disclosure of the financial results of each government sponsored project or program. . . ."

2. Fair Board officials stated they had requested assistance from Jennings County to assist the Fair Board in paying operating costs. No written contract between Jennings County and the JCCBFG regarding the use of the monies was presented for examination.

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section G states in part the following:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements . . . Existence of contracts with grantor agencies for all assistance received."

3. The Fair Board did not file an Entity Annual Report (Form E-1) with the State Board of Account for the years 2008, 2009, and 2010.

Indiana Code 5-11-1-4 (a), effective prior to July 1, 2009, states in part: ". . . these reports shall be prepared, verified, and filed with the state examiner no later than thirty (30) days after the close of each fiscal year."

Indiana Code 5-11-1-4(a), effective July 1, 2009, states in part: "The state examiner shall require from every . . . entity . . . financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. . . ."

State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, Section A states in part the following:

". . . Entities are required by IC 5-11-1-4 to file an Entity Annual Report with the State Board of Accounts annually. The Report (Form E-1) is due within 60 days of the entity's year-end, and requests unaudited (cash or accrual basis) information regarding the source and use of financial assistance provided by government funding agencies. . . ."

LESLIE BRAGG – TREASURER DUTIES AFTER JUNE 30, 2009

After June 30, 2009, the Fair Board canceled the ATM/debit cards and the Fair Board closed the Fair Board checking account with the Leslie Bragg's (former Treasurer) name and opened a new checking account that did not have Leslie Bragg's name. Leslie Bragg did not sign any checks after June 30, 2009. Leslie Bragg was not formerly terminated as Treasurer by the Fair Board; however, there was no evidence presented for examination that Leslie Bragg performed any substantive duties as Treasurer after June 30, 2009. Amy Williams was formally appointed Treasurer effective January 1, 2010. However, Amy Williams, in practice, became the acting Treasurer beginning July, 10, 2009, when a new checking account was opened.

SPECIAL INVESTIGATION
JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
EXIT CONFERENCE

The contents of this report were discussed on July 17, 2012, with Leslie Bragg, former Treasurer. No Official Response had been received from Leslie Bragg as of August 14, 2012.

The contents of this report were discussed on July 17, 2012, with Robert A. Ramey, former President of the Board of Directors.

The contents of this report were discussed on July 17, 2012, with Robert Stephens, President of the Board of Directors; Amy Williams, Treasurer; and Glen E. Brooks, Board member and former President of the Board of Directors.

The portions of this report were discussed on July 25, 2012, with Tracey Kiewit, former Secretary/ Receptionist. No Official Response had been received from Tracey Kiewit as of August 14, 2012.

SPECIAL INVESTIGATION
 JENNINGS COUNTY COMMUNITY BUILDING AND FAIR GROUNDS, INC.
 SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Leslie Bragg, former Treasurer:			
Undocumented Cash Withdrawals - Leslie Bragg's ATM Card, pages 4 through 7	\$ 1,300.00	\$	\$
Refunded by Robert A. Ramey on behalf of Leslie Bragg: Deposited July 16, 2009 (1)		1,300.00	-
Undocumented Cash Withdrawals - Other Fair Board Officers' ATM Cards, pages 7 through 10	4,820.00		
Refunded by Robert A. Ramey on behalf of Leslie Bragg: Deposited July 16, 2009 (1)		4,820.00	-
Undocumented Cash Withdrawals - Tracey Kiewit's ATM Card, pages 10 through 14	4,862.00		
Refunded by Robert A. Ramey on behalf of Leslie Bragg: Deposited July 16, 2009 (1)		4,862.00	-
Undocumented Debt Card Purchases - Tracey Kiewit's Debit Card, pages 14 through 18	5,699.36		
Refunded by Robert A. Ramey on behalf of Leslie Bragg: Deposited July 16, 2009 (1)		1,018.00	
Receipt 445967, July 17, 2012		4,681.36	-
Checks Cashed, pages 19 through 21	3,200.00		
Refunded by Robert A. Ramey on behalf of Leslie Bragg: Receipt 445967, July 17, 2012		3,200.00	-
Converted Checks - No Supporting Documentation, pages 21 and 22	846.49		
Refunded by Robert A. Ramey on behalf of Leslie Bragg: Receipt 445967, July 17, 2012		846.49	-
Cash Change Funds Unaccounted For, pages 22 through 24	1,300.00		
Refunded by Robert A. Ramey on behalf of Leslie Bragg: Receipt 445967, July 17, 2012		1,300.00	-
Missing Petty Cash Fund, pages 24 and 25	500.00		
Refunded by Robert A. Ramey on behalf of Leslie Bragg: Receipt 445967, July 17, 2012		500.00	-
Special Investigation Costs, page 28	<u>20,315.63</u>	<u>-</u>	<u>20,315.63</u>
Totals	<u>\$ 42,843.48</u>	<u>\$ 22,527.85</u>	<u>\$ 20,315.63</u>

Note to Schedule:

(1) Payment deposited, no receipt written

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

(This page intentionally left blank.)

AFFIDAVIT

STATE OF INDIANA)
Ripley COUNTY)

We, Todd Nobbe and Richard Ahlrich, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the Jennings County Community Building and Fair Grounds, Inc., Jennings County, Indiana, for the period from January 1, 2008 to June 30, 2009, is true and correct to the best of our knowledge and belief.

Todd W. Nobbe

Richard M. Ahlrich
Field Examiners

Subscribed and sworn to before me this 4th day of February, 2013.

M. J. Ziegler
Notary Public



My Commission Expires: 8-8-15

County of Residence: Ripley