

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

EXAMINATION REPORT
OF

STREET DEPARTMENT
TOWN OF YORKTOWN
DELAWARE COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
12/09/2013

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Beth A. Neff	01-01-12 to 12-31-15
President of the Town Council	Robert Ratchford	01-01-12 to 12-31-13
Town Manager	Pete Olson	01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF THE TOWN OF YORKTOWN, DELAWARE COUNTY, INDIANA

We have examined the records of the Street Department for the period from January 1, 2012 to December 31, 2012, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Result and Comment. The financial transactions of this office are reflected in the Financial Statement Examination Report of Town of Yorktown for the year 2012.

STATE BOARD OF ACCOUNTS

November 14, 2013

STREET DEPARTMENT
TOWN OF YORKTOWN
EXAMINATION RESULT AND COMMENT

MALFEASANCE, MISFEASANCE, OR NONFEASANCE - UNAUTHORIZED FUEL PURCHASES

Robert Godwin, former Town employee, appeared to have made 17 unauthorized purchases of diesel fuel and/or gasoline during the period July 2, 2012 to August 15, 2012, in the amount of \$1,431.76, based on information provided for examination and inquiry with Town employees. Robert Godwin reimbursed the Town on November 6, 2013. (See Summary of Charges, page 7)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

STREET DEPARTMENT
TOWN OF YORKTOWN
EXIT CONFERENCE

The contents of this report were discussed on November 14, 2013, with Beth A. Neff, Clerk-Treasurer; Robert Ratchford, President of the Town Council; and Pete Olson, Town Manager. The Official Response has been made a part of this report and may be found on page 6.

TOWN OF YORKTOWN, INC.

BETH A. NEFF • CLERK-TREASURER

November 7, 2013

State Board of Accounts,

My office had noticed that there were several purchases for diesel fuel by an employee that had limited access to a town diesel truck. I notified the police.

The police department had retrieved photos from the gas station that the town uses for fuel and the employee questioned about the photos with the police and town manager.

He did not deny that he had taken the fuel for his own use and the employee was fired from his position.

The Town Manager stated that he did not want to press charges and believed that the loss of his job was enough punishment.

I notified the SBoA of a theft of fuel by a town employee in November 2012.

In November 2013 the employee paid back to the town \$1,431.76 to cover those expenses. I believe that this reimburses the town for the loss.

Sincerely,



Beth Neff
Clerk-Treasurer
Town of Yorktown
Yorktown, IN 47396

STREET DEPARTMENT
TOWN OF YORKTOWN
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Robert Godwin, former Town employee:			
Malfeasance, Misfeasance, or Nonfeasance -			
Unauthorized Fuel Purchases, page 4	\$ 1,431.76	\$	\$
Received from Robert Godwin, 11-06-13	<u> </u>	<u>1,431.76</u>	<u> </u> -
Totals	<u>\$ 1,431.76</u>	<u>\$ 1,431.76</u>	<u>\$ </u> -

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