

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

SPECIAL INVESTIGATION REPORT
OF

CITY OF RISING SUN AND RISING SUN -
OHIO COUNTY PORT AUTHORITY
OHIO COUNTY, INDIANA

October 1, 2011 to June 25, 2013



FILED
07/15/2014

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Officials:		
Clerk-Treasurer	Rae Baker Gipson	01-01-08 to 12-31-15
Mayor	William Marksberry Branden Roeder	01-01-08 to 12-31-11 01-01-12 to 12-31-15
President of the Board of Works	William Marksberry Branden Roeder	01-01-08 to 12-31-11 01-01-12 to 12-31-15
President of the City Council	William Marksberry Branden Roeder	01-01-08 to 12-31-11 01-01-12 to 12-31-15
Port Authority Officials:		
Secretary	Ann McMurray Angie Turner (Vacant) Peggy Fehrenbach	01-01-11 to 09-14-11 09-15-11 to 06-25-13 06-26-13 to 07-14-13 07-15-13 to 12-31-13
President of the Board	Larry Gipson	01-01-11 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF RISING SUN AND
RISING SUN – OHIO COUNTY PORT AUTHORITY

We conducted a special investigation of the records of the City of Rising Sun and Rising Sun – Ohio County Port Authority for the period from October 1, 2011 to June 25, 2013. The results of our special investigation are reported in the Special Investigation Results and Comments.

STATE BOARD OF ACCOUNTS

December 5, 2013

CITY OF RISING SUN AND RISING SUN – OHIO COUNTY PORT AUTHORITY
SPECIAL INVESTIGATION RESULTS AND COMMENTS

BACKGROUND INFORMATION

This report includes information related to the City of Rising Sun (City) and to the Rising Sun - Ohio County Port Authority (Port Authority) due to the close relationship of these two entities. The City appoints three directors to the Port Authority's Board of Directors out of six directors; the City allowed the Port Authority to use City office space to conduct Port Authority business during the years 2011, 2012, and 2013; and Angie Turner, former Deputy Clerk-Treasurer for the City, also served as the Secretary for the Port Authority through June 25, 2013. The Secretary for the Port Authority also serves as the fiscal officer for the Port Authority by statute.

WITHDRAWALS FROM PORT AUTHORITY SAVINGS ACCOUNT

On October 24, 2011, and on November 14, 2011, Angie Turner, former Secretary of the Port Authority, made cash withdrawals of \$500 and \$800, respectively, from the Port Authority savings account. The withdrawal slips were signed by Angie Turner, former Secretary of the Port Authority. The Port Authority Board of Directors did not have prior knowledge of the cash withdrawals and the Board of Directors did not approve the cash withdrawals. The following is additional information regarding these withdrawals:

1. Michael Northcutt, member of the Port Authority's Board of Directors, stated the following in an affidavit on September 11, 2013:

"An official from Friendship State Bank provided me information that two cash withdrawals were made from the Rising Sun-Ohio County Port Authority's savings account. I subsequently questioned Angie Turner, Rising Sun-Ohio County Port Authority Secretary, about the cash withdrawals during the November 17, 2011 Port Authority Board of Directors' meeting. Angie Turner stated at the meeting that she had to create activity in the savings account so the bank would not think the savings account was a dormant account.

I also asked Angie Turner regarding the whereabouts of the withdrawn cash. Angie Turner stated the cash was located in the City of Rising Sun Utility Office's safe. I made a motion instructing Angie Turner to deposit the \$1,300.00 in cash back into the Port Authority's savings account by the next day. The Board of Directors approved my motion."

2. Michael Northcutt, member of the Port Authority's Board of Directors, presented a copy of the November 17, 2011 minutes that he had in his possession. These minutes included the same signatures as the original minutes presented for our examination. These minutes also included notations regarding discussions of the cash withdrawals from the savings account and the motion approved by the Port Authority Board instructing Angie Turner, former Secretary of the Port Authority, to deposit the cash into the savings account.

Michael Northcutt, member of the Port Authority's Board of Directors, stated in an affidavit dated September 11, 2013, that the copy of the minutes, dated November, 17, 2011, that he presented for our examination was a copy of the minutes approved by the Port Authority Board of Directors.

However, the Port Authority Board minutes, dated November 17, 2011, that were presented to the Indiana State Board of Accounts for examination by Angie Turner, former Secretary of the Port of Authority, did not include any notations regarding the discussion of the cash withdrawals from the Port Authority's saving account and did not include the Port Authority Board's approval of a motion instructing Angie Turner, former Secretary of the Port Authority, to deposit the cash that was previously withdrawn from the savings account.

CITY OF RISING SUN AND RISING SUN – OHIO COUNTY PORT AUTHORITY
SPECIAL INVESTIGATION RESULTS AND COMMENTS
(Continued)

3. On November 18, 2011, \$1,300 was deposited into the Port Authority's savings account.

Bylaws of the Rising Sun - Ohio County Port Authority, Article IV, section 4.3 state: "The Secretary . . . shall have charge of recording the minutes of all meetings of the board and all other official records and documents as deemed necessary by the board."

Bylaws of the Rising Sun - Ohio County Port Authority, Article IV, section 4.5 state in part: ". . . No disbursements shall be made from the funds of the Port Authority, other than petty cash, without the written approval of a quorum of the Port Authority."

Indiana Code 8-10-5-18 states in part: ". . . No disbursements shall be made from such funds except in accordance with rules and regulations adopted by the port authority."

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance 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 Special Districts, Chapter 10)

NAVY BEAN FESTIVAL COLLECTIONS

The Navy Bean Festival (Festival) is held annually in the City of Rising Sun (City). The Festival is organized and operated by a committee of volunteer citizens. The financial activity for the Festival is accounted for in the Navy Bean Fund on the financial records of the City maintained by the Clerk-Treasurer of the City.

The 2011 Festival was held on October 7 and October 8, 2011. Records presented for examination by Sue Scalf, Festival Coordinator, showed that \$7,563.10 was collected during the Festival. However, the receipts recorded in the Navy Bean Fund on the City's financial records showed \$6,963.10 or \$600 less than the Navy Bean Coordinator's records. The following is additional information regarding the 2011 Festival collections:

1. Sue Scalf, Festival Coordinator, stated the following in an affidavit on September 11, 2013:

"Monies collected at the 2011 Navy Bean Festival (Festival) held October 7 and 8, 2011, were collected by Festival committee members. At the end of each night of the Festival, the collections at the Navy Bean Soup tent and the Navy Bean Hospitality Center were counted by committee members at the two sites. The committee members were responsible for remitting monies collected at the Festival to Angie Turner, Deputy Clerk-Treasurer for the City of Rising Sun. Angie Turner was responsible for recording collections on the City's financial ledger and for depositing the Festival collections. Angie Turner provided me with two spreadsheets one showing the receipts collected and the other showing the disbursements paid for the 2011 Navy Bean Festival.

I was unaware that the City's financial records showed \$600 less collected than the amount Angie Turner reported on the spreadsheet she (Angie Turner) provided me on the 2011 Festival.

The Clerk-Treasurer's office did not give the Festival committee members a receipt at the time monies were remitted and did not give the Festival committee a receipt at a later date. "

CITY OF RISING SUN AND RISING SUN – OHIO COUNTY PORT AUTHORITY
SPECIAL INVESTIGATION RESULTS AND COMMENTS
(Continued)

2. Sue Scalf, Festival Coordinator, presented us with a spreadsheet titled "Navy Bean – Revenues" showing the receipts collected for the 2011 Navy Bean Festival that she had in her possession. The spreadsheet showed a total of \$7,563.10 received from Committee members from the sales at the 2011 Navy Bean Festival. Sue Scalf stated in an affidavit on September 11, 2013, that the spreadsheet was provided to her (Sue Scalf) by Angie Turner, former Deputy Clerk-Treasurer for the City.
3. Rae Baker Gipson, Clerk-Treasurer of the City, stated that Angie Turner, former Deputy Clerk-Treasurer of the City, was responsible for writing receipts for monies remitted by the Navy Bean Festival Committee during the year 2011 and was responsible for depositing monies received from the Navy Bean Festival Committee.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

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

Indiana Code 5-13-14-3, effective prior to July 1, 2012, states in part: "A public servant who knowingly or intentionally . . . fails to deposit public funds; . . . except in the manner prescribed in this article, commits a Class A misdemeanor."

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance 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)

On December 5, 2013, Angie Turner, former Deputy Clerk-Treasurer of the City, was requested to refund \$600 to the City of Rising Sun. (See Summary of Charges, page 13)

SENIOR CENTER SECURITY DEPOSIT – NOT DEPOSITED

The City's Department of Parks and Recreation (Parks Department) collects security deposits for the rental of the Senior Center building. Security deposits are receipted to the Park Security Deposit Fund on the Clerk-Treasurer's financial records. On September 11, 2012, the Parks Department received a security deposit in the amount of \$625 to reserve the Senior Center building. Based on the following information, the security deposit for \$625 was not deposited:

1. On September 11, 2012, a security deposit in the amount of \$625 was collected by the Parks Department. Parks Receipt No. 002748 was written by Jamie Bell, Parks Director, to the renter. The receipt showed that cash was received for the security deposit.
2. Jamie Bell, Parks Director, presented for examination a copy of the Report of Collections dated September 11, 2012, that she had prepared. The Report of Collections showed the security deposit was collected and reported as Park Receipt No. 002748. Jamie Bell, Parks Director, stated it was the Parks Department's normal procedure to submit the Report of Collections daily to the Clerk-Treasurer's Office. Jamie Bell, Parks Director, stated the Clerk-Treasurer's Office did not always issue a receipt for monies remitted.

CITY OF RISING SUN AND RISING SUN – OHIO COUNTY PORT AUTHORITY
SPECIAL INVESTIGATION RESULTS AND COMMENTS
(Continued)

A comparison of receipts issued by the Parks Department from January 1, 2012 to June 25, 2013, showed that the Parks Department remitted collections daily to the Clerk-Treasurer's Office.

A review of the Report of Collections on file at the Parks Department showed that a receipt was attached on some Report of Collections, but not on all Report of Collections.

The original Report of Collections that reported the September 11, 2012 security deposit was not on file in the Clerk-Treasurer's Office.

3. Jamie Bell, Parks Director, stated that on or about May 14, 2013, she (Jamie Bell) requested Angie Turner to refund the \$625 security deposit that was received on September 11, 2012. After a couple of weeks, no refund was made. Jamie Bell stated that she (Jamie Bell) contacted Angie Turner on June 5, 2013 to determine why the refund was not made. Angie Turner told me (Jamie Bell) that she (Angie Turner) was going to review the Clerk-Treasurer's financial records for the receipt of the security deposit. Angie Turner did not respond to my (Jamie Bell) inquiry as to whether the deposit was receipted to the Clerk-Treasurer's financial records.
4. Rae Baker Gipson, Clerk-Treasurer of the City, stated that Angie Turner, former Deputy Clerk-Treasurer of the City, was responsible for writing receipts for monies remitted by the Parks Department during the year 2012 and through June 25, 2013, and was responsible for preparing bank deposits during the year 2012 and through June 25, 2013.

If an official receipt of the Clerk-Treasurer's Office had been written at the time monies were received and posted to the Clerk-Treasurer's financial records, the missing deposit should have been identified as missing on the day it was received or no later than the next day.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

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

Indiana Code 5-13-14-3, effective July 1, 2012, states: "A public servant who violates the depository duties in this article is subject to criminal prosecution under IC 35-44.2-2-1. The public servant also is liable upon the public servant's official bond for any loss or damage that accrues."

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance 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)

On December 5, 2013, Angie Turner, former Deputy Clerk-Treasurer of the City, was requested to refund \$625 to the City of Rising Sun. (See Summary of Charges, page 13)

CITY OF RISING SUN AND RISING SUN – OHIO COUNTY PORT AUTHORITY
SPECIAL INVESTIGATION RESULTS AND COMMENTS
(Continued)

SENIOR CENTER SECURITY DEPOSIT – UNTIMELY DEPOSITED

The City's Department of Parks and Recreation (Parks Department) collects security deposits for the rental of the Senior Center building. Security deposits are receipted to the Park Security Deposit Fund on the Clerk-Treasurer's financial records. On April 23, 2013, a Senior Center security deposit in the amount of \$550 was collected by the Parks Department. This collection was not recorded on the City's financial record until June 14, 2013. The following is additional information regarding this security deposit:

1. The security deposit was collected by Heather White, Assistant Parks Director, who issued Park Receipt No. 002844 on April 23, 2013. The receipt showed that cash was received for the security deposit.
2. Jamie Bell, Parks Director, presented for examination a copy of the Report of Collections dated April 23, 2013, prepared by Heather White, Assistant Parks Director. The Report of Collections showed the security deposit was collected and reported as Park Receipt No. 002844. Jamie Bell, Parks Director, stated that it was the Parks Department's normal procedure to submit the Report of Collections daily to the Clerk-Treasurer's Office. Jamie Bell, Parks Director, stated that the Clerk-Treasurer's Office did not always issue a receipt for monies remitted.

A comparison of receipts issued by the Parks Department from January 1, 2012 to June 25, 2013 showed that the Parks Department did remit collections daily to the Clerk-Treasurer's Office.

A review of the Report of Collections on file at the Parks Department showed that a receipt was attached on some Report of Collections, but not on all Report of Collections.

The original Report of Collections that reported the April 23, 2013 security deposit was not on file in the Clerk-Treasurer's Office.

3. Rae Gipson, Clerk-Treasurer of the City, was made aware of a missing \$625 security deposit (see Special Investigation Audit Result and Comment titled "Senior Center Security Deposit – Not Deposited") on June 13, 2013. After Rae Gipson, Clerk-Treasurer of the City, became aware of the missing deposit on June 13, 2013, Rae Gipson, Clerk-Treasurer of the City, made a comparison of other receipts issued by the Parks Department to receipts recorded on the Clerk-Treasurer's financial records. Rae Gipson, Clerk-Treasurer of the City, stated in part the following in an affidavit on September 11, 2013, regarding the results of her comparison:

"My comparison showed another potentially missing security deposit, dated April 23, 2013, in the amount of \$550. I then questioned Angie Turner, Deputy Clerk-Treasurer, because Angie Turner was responsible for receiving collections from the Parks Department, issuing receipts, and depositing funds during April of 2013. Angie Turner told me that she (Angie Turner) was not sure what happen to the money but she would research the security deposit. I told her that I needed it that day so I could balance the records.

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(Continued)

After I got back from a meeting I questioned Angie Turner, Angie Turner told me that she (Angie Turner) found the missing \$550 security deposit . . . Angie Turner told me it was located in a black basket with other records. Angie Turner told me that it may have been misplaced at the time the carpet was installed and the Clerk-Treasurer and the Mayor switched offices and several records were boxed up in order to make the move. Angie Turner subsequently had already deposited . . . the \$550 . . .

I saw the deposit ticket for \$550 and the Report of Collections that was time stamped June 14, 2013, but I did not see the cash prior to Angie Turner making the deposit."

If an official receipt of the Clerk-Treasurer's Office had been written at the time monies were received and posted to the financial records, the missing deposit should have been identified as missing on the day it was received or no later than the next day.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

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

Indiana Code 5-13-14-3, effective July 1, 2012, states: "A public servant who violates the depository duties in this article is subject to criminal prosecution under IC 35-44.2-2-1. The public servant also is liable upon the public servant's official bond for any loss or damage that accrues."

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance 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)

SPECIAL INVESTIGATION COSTS

The State of Indiana incurred \$1,225 in costs for the investigation of missing City funds. Angie Turner, former Deputy Clerk-Treasurer of the City, was determined to be responsible for the missing funds.

Audit costs incurred because of theft and shortage may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

On December 5, 2013, Angie Turner, former Deputy Clerk-Treasurer of the City, was requested to refund \$1,225 to the State of Indiana. (See Summary of Charges on page 13)

CITY OF RISING SUN AND RISING SUN – OHIO COUNTY PORT AUTHORITY
SPECIAL INVESTIGATION RESULTS AND COMMENTS
(Continued)

CRIME INSURANCE POLICY

The City has the following crime insurance policies covering employees and the Clerk-Treasurer:

Surety: Great American Insurance Group
Bond Number: GVT 585-87-73
Type of Coverage: Crime and Fidelity Insurance Policy
Period of Coverage: 11-06-10 to 11-06-12
Amount: \$600,000
Deductible: \$15,000

The City did not present for examination the statutory authority for a bond or crime insurance policy covering the Clerk-Treasurer to include a deductible.

Indiana Code 5-4-1-18(c) states in part:

". . . the fiscal bodies of the respective units shall fix the amount of the bond of . . . city clerk-treasurers . . . as follows:

- (1) The amount must equal thirty thousand dollars (\$30,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2).
- (2) The amount may not be less than thirty thousand dollars (\$30,000) . . ."

INTERNAL CONTROL DEFICIENCIES

We noted the following internal control deficiencies related to cash withdrawals and the accounting for monies received:

Withdrawal from Saving Account – Port Authority

The Secretary is responsible for the receiving and disbursing of monies, the recording of financial activity to the financial ledger, and for performing bank reconciliations for the Port Authority. Due to the lack of segregation of duties, the Secretary was able make cash withdrawals from a savings account without the knowledge or approval of the Port Authority's Board of Directors. The cash withdrawals only came to the attention of the Board of Directors as a result of being notified by an official at the local bank.

We recommended that the Board of Directors implement controls that will improve the segregation of duties.

Receipts Not Deposited – City of Rising Sun

There were three instances identified for which receipts were not deposited or were not deposited timely. The primary cause was the failure of the Clerk-Treasurer's Office to write "official" City receipts at the time monies were received from City departments or agents of the City. The "official" receipt is prescribed Form 203A (Clerk-Treasurer's Receipt). Another cause is that department heads of the City or agents of the City did not require a receipt be given to them at the time monies were remitted to the Clerk-Treasurer's Office.

CITY OF RISING SUN AND RISING SUN – OHIO COUNTY PORT AUTHORITY
SPECIAL INVESTIGATION RESULTS AND COMMENTS
(Continued)

A review of the procedures in place from October 1, 2011 to June 25, 2013, showed that the Clerk-Treasurer required the Deputy Clerk-Treasurer to write unofficial receipts to departments and agents of the City when they remitted monies to the Clerk-Treasurer's Office. The unofficial receipts were not used to record/post monies received to the Clerk-Treasurer's financial records. Instead, "Official" receipts were written at a later time. As a result, there is no guarantee that the "Official" receipts used to record/post to the financial records will agree with the unofficial receipts that were written.

We made the following recommendations:

1. Discontinue the use of unofficial receipts and issue only prescribed receipts.
2. Prescribed receipts are to be written at the time monies are received and given to the remitter at the time monies are remitted.
3. Department heads and agents of the City should be instructed to require an official receipt for any monies they remit to the Clerk-Treasurer's Office and retain the receipt for the department head's or agent's records for future audits.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

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

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CITY OF RISING SUN AND RISING SUN – OHIO COUNTY PORT AUTHORITY
EXIT CONFERENCE

The contents of this report were discussed on December 5, 2013, with Angie Turner, former Deputy Clerk-Treasurer of the City and former Secretary of the Port Authority. Angie Turner stated that she intended to make an Official Response to our report; however, no response has been received.

The contents of this report were discussed on December 12, 2013, with Rae Baker Gipson, Clerk-Treasurer of the City, and Branden Roeder, Mayor.

The contents of this report were discussed on December 12, 2013, with Larry Gipson, President of the Board of Directors of Port Authority, and Peggy Fehrenbach, Secretary of the Port Authority.

The contents of this report related to the Rising Sun – Ohio County Port Authority were discussed on December 12, 2013, with Connie Brown, President of the Board of County Commissioners for Ohio County.

The contents of this report related to the Rising Sun – Ohio County Port Authority were discussed on December 12, 2013, with Michael Northcutt, former member of the Port Authority Board of Directors.

CITY OF RISING SUN AND RISING SUN - OHIO COUNTY PORT AUTHORITY
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Angie Turner, former Deputy Clerk-Treasurer for the City of Rising Sun:			
Navy Bean Festival Collections, pages 5 and 6 Refunded by Angie Turner Receipt No. 9317, March 13, 2014	\$ 600	\$ 600	\$ -
Senior Center Security Deposit - Not Deposited, pages 6 and 7 Refunded by Angie Turner Receipt No. 9317, March 13, 2014	625	625	-
Special Investigation Costs, page 9 Refunded by Angie Turner Receipt No. 7797, March 18, 2014	1,225	1,225	-
Totals	<u>\$ 2,450</u>	<u>\$ 2,450</u>	<u>\$ -</u>

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