

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

SPECIAL INVESTIGATION REPORT
OF

TOWN MARSHAL
TOWN OF NORTH LIBERTY
ST. JOSEPH COUNTY, INDIANA

January 1, 2011 to May 18, 2012



FILED
11/18/2014

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TOWN OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Town Marshal	Jason D. Westafer	01-01-11 to 05-18-12
Clerk-Treasurer	Vicki L. Kitchen	01-01-18 to 12-31-15
President of the Town Council	Timothy M. VanOverberge Jayson Kincaid Gerry E. Brown	01-01-11 to 12-31-11 01-01-12 to 12-31-13 01-01-14 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF NORTH LIBERTY

We have audited the records of the Town Marshal for the period from January 1, 2011 to May 18, 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 Audit Result and Comment. The financial transactions of this office are reflected in the Financial Statements and Federal Single Audit of the Town of North Liberty for the period January 1, 2011 to December 31, 2012.

STATE BOARD OF ACCOUNTS

April 1, 2014

TOWN MARSHAL
TOWN OF NORTH LIBERTY
AUDIT RESULT AND COMMENT

UNACCOUNTED FOR DONATION

On December 9, 2010, Jason D. Westafer, former Town Marshal, received a \$1,000 donation from the North Liberty V.F.W. to be used for the Shop with a Cop Program. The donation was provided in cash as requested by Mr. Westafer. An Indiana State Police Investigation report indicated that the funds were kept in a locked cabinet and were never remitted to the Clerk-Treasurer to be properly accounted for. After a meeting with the Chief Deputy Town Marshal and the Town Attorney, Mr. Westafer turned over \$316 in cash. No documentation was provided to support the disbursement of the \$684 that was not remitted to the Town. Without supporting documentation we were unable verify whether the funds were used for the purpose intended.

We requested that Jason D. Westafer, former Town Marshal, reimburse the Town of North Liberty \$684. (See Summary of Charges, page 6)

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)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN MARSHAL
TOWN OF NORTH LIBERTY
EXIT CONFERENCE

The contents of this report were discussed on March 20, 2014, with Vicki L. Kitchen, Clerk-Treasurer, and Gerry E. Brown, President of the Town Council. The officials concurred with our audit finding.

The contents of this report were discussed on April 1, 2014, with Jason D. Westafer, former Town Marshal.

TOWN MARSHAL
TOWN OF NORTH LIBERTY
SUMMARY OF CHARGES



	Charges	Credits	Balance Due
Jason D. Westafer, former Town Marshal: Unaccounted for Donation, page 4	\$ 684	\$ -	\$ 684

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


AFFIDAVIT

STATE OF INDIANA)
)
St Joseph COUNTY)

We, Alejandro Flores and Brandon Gerlach, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the Town Marshal, Town of North Liberty, St. Joseph County, Indiana, for the period from January 1, 2011 to May 18, 2012, is true and correct to the best of our knowledge and belief.



Field Examiners

Subscribed and sworn to before me this 3 day of NOVEMBER, 2014.


Notary Public

My Commission Expires: 10.26.2018

County of Residence: ST JOSEPH

