

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

EXAMINATION REPORT  
OF  
TOWN COURT OF BUNKER HILL  
MIAMI COUNTY, INDIANA  
January 1, 2012 to December 31, 2013



**FILED**  
01/15/2015



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COURT OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Paul T. Slone	01-01-12 to 12-31-15
Court Clerk	Kimberly Zehring	01-01-12 to 02-20-12
	Careena Rogers Byers	02-21-12 to 11-26-13
	(Vacant)	11-27-13 to 03-01-14
	Brandy Lynn Rayn	03-02-14 to 08-21-14
	Position eliminated	08-21-14
President of the Town Council	Bruce McEntyre	01-01-12 to 12-31-12
	Robert Cox	01-01-13 to 12-31-14



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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TO: THE OFFICIALS OF THE TOWN COURT OF BUNKER HILL, MIAMI COUNTY

We have examined the records of the Town Court of Bunker Hill for the period from January 1, 2012 to December 31, 2013, 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 Results and Comments.

STATE BOARD OF ACCOUNTS

July 15, 2014

TOWN COURT OF BUNKER HILL  
MIAMI COUNTY  
EXAMINATION RESULTS AND COMMENTS

**RECEIPTS NOT DEPOSITED**

A review of Town Court records indicates that certain receipts were never deposited to the Town Court bank account. In April 2014, the Judge sent out warning notices to individuals with unpaid traffic tickets indicating that their licenses would be suspended if they did not pay. One recipient of this notice called to say that she had paid. This individual provided a copy of her money order both before she submitted it to the Court, and as it cleared the bank. The money order was originally made payable to "Bunker Hill Town Court," but it had been altered to show payable to "Bunker Hill/Rogers, Careena." The back of the money order was endorsed by Careena Rogers Byers and stamped "PAY TO THE ORDER OF CHECK INTO CASH." Careena Rogers Byers was the Court Clerk at the time the payment was received. A second recipient of the warning notice provided a copy of a cleared money order which appeared to have been similarly altered and endorsed. A third recipient of the warning notice provided a PNC Bank receipt for purchase of an official check payable to "Bunker Hill Town Court" and a certified mail delivery receipt signed by the Judge. The total of these three payments was \$437.

Based on the facts as stated above, the Judge investigated every ticket written for the Town Court of Bunker Hill since his term as judge began on January 1, 2012. The Court uses the Odyssey software system for court administration and financial accounting records. Receipts are generated for all payments entered into the computer system during the day. The Court also uses a manual receipt book to account for walk-in payments received near the end of the day after "closing the till" in Odyssey. These manual receipts are entered into the Odyssey system the next day. The Judge's investigation revealed numerous cases with charges reversed or adjusted off of the records in Odyssey by Careena Rogers Byers, former Court Clerk. Additionally, there were manual receipts for many of the cases that had been written off. At this point, the Judge notified the Indiana State Board of Accounts of his findings. The Judge stated that a dismissal of charges was rare and that the only reason for reversing a charge would be to remove an incorrect entry and replace it with a corrected entry. We examined the records, verified the Judge's findings, and scheduled all of the cases with charges reversed or evidence of payments not deposited.

Our examination revealed the existence of 4 manual receipts totaling \$598.50 for cases that still showed as unpaid in Odyssey and 40 manual receipts totaling \$6,113.50 for cases with the charges reversed or adjusted off the Odyssey system by Careena Rogers Byers, former Court Clerk. Charges for an additional 48 cases totaling \$7,197 were reversed or adjusted off by Careena Rogers, former Court Clerk, for no apparent reason, without any correcting entry or documentation to support their removal.

In all, payments on 95 cases totaling \$14,346 were received and not recorded in Odyssey or deposited. In order to discuss these cases with Careena Rogers Byers, former Court Clerk, we attempted to contact her by telephone and by certified letter in which we set a date and time for an exit conference. She did not respond and failed to appear at the scheduled time. We are requesting that Careena Rogers Byers, former Court Clerk, reimburse the Town Court of Bunker Hill \$14,346 for receipts not deposited. (See Summary of Charges, page 7)

TOWN COURT OF BUNKER HILL  
MIAMI COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Indiana Code 5-13-6-1(a) states:

"All public funds paid into the treasury of the state or the treasuries of the respective political subdivisions shall be deposited not later than the business day following the receipt of funds on business days of the depository in one (1) or more depositories in the name of the state or political subdivision by the officer having control of the funds."

Indiana Code 5-13-14-3 states:

"A public servant who knowingly or intentionally:

- (1) fails to deposit public funds; or
- (2) deposits or draws any check or negotiable order of withdrawal against the funds; except in the manner prescribed in this article, commits a Class A misdemeanor. However, the offense is a Class D felony if the amount involved is at least seven hundred fifty dollars (\$750), and a Class C felony if the amount involved is at least fifty thousand dollars (\$50,000). The public servant also is liable upon the public servant's official bond for any loss or damage that may accrue."

***PUBLIC OFFICIAL BOND***

An Official bond was on file binding Careena Rogers Byers as Principal and Auto-Owners Insurance Company as Surety to the State of Indiana. The bond covers the faithful performance of duties as Clerk for the Town of Bunker Hill, in the amount of \$5,000 for the term beginning December 6, 2012, and ending December 6, 2013.

TOWN COURT OF BUNKER HILL  
MIAMI COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 28, 2014, with Paul T. Slone, Judge.



TOWN COURT OF BUNKER HILL  
MIAMI COUNTY  
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Careena Rogers Byers, former Court Clerk: Receipts Not Deposited, page 4	<u>\$ 14,346</u>	<u>\$ -</u>	<u>\$ 14,346</u>

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

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AFFIDAVIT

STATE OF INDIANA            )  
  )  
Wabash COUNTY)

I, Stanley W. Willmert, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Town Court of Bunker Hill, Miami County, Indiana, for the period from January 1, 2012 to December 31, 2013, is true and correct to the best of my knowledge and belief.

Stanley W. Willmert  
Field Examiner

Subscribed and sworn to before me this 21<sup>st</sup> day of October, 2014.

Judy A. Teague  
Notary Public

My Commission Expires: \_\_\_\_\_  
County of Residence: \_\_\_\_\_

