

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

SPECIAL INVESTIGATION REPORT
OF

POLICE DEPARTMENT
TOWN OF ORLAND
STEUBEN COUNTY, INDIANA

January 1, 2014 to June 30, 2015



FILED
02/02/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Town Marshal	Brooke Norton	01-01-14 to 10-12-15
President of the Town Council	Kevin Kellett	01-01-14 to 12-31-15



STATE OF INDIANA

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TO: THE OFFICIALS OF THE TOWN OF ORLAND

We have conducted a special investigation of the records of the Police Department, Town of Orland, for the period from January 1, 2014 to June 30, 2015. Our investigation was limited to the records related to Police Department overtime payments funded by Indiana Criminal Justice Institute targeted enforcement grants. The purpose of our investigation was to determine that the transactions related to those overtime payments are in compliance with the laws and regulations of the State of Indiana. The results of our investigation are fully described in the Special Investigation Result and Comment and Summary of Charges as listed in the Table of Contents.

Any Official Response to the Special Investigation Result and Comment, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

November 18, 2015

POLICE DEPARTMENT
TOWN OF ORLAND
SPECIAL INVESTIGATION RESULT AND COMMENT

IMPROPER GRANT OVERTIME PAYMENTS

Between May 2014 and May 2015, Brooke Norton, former Town Marshal, and Kenneth Steele, Police Officer, were paid for 51 and 66 hours, respectively, of overtime funded by Indiana Criminal Justice Institute (ICJI) grants for targeted enforcement. These payments were based on grant activity timesheets prepared and signed by the participating officers. According to the Town's payroll records, 30.5 of Brooke Norton, former Town Marshal's and 3 of Kenneth Steele, Police Officer's overtime hours were for time for which they also received regular pay from the Town. At the ICJI overtime rate of \$35 per hour, improper overtime payments totaled \$1,067.50 to Brooke Norton, former Town Marshal, and \$105 to Kenneth Steele, Police Officer. These discrepancies were identified by the Angola Police Department, the agency administering the ICJI grants in the three-county area including Steuben County. Brooke Norton, former Town Marshal, resigned effective October 12, 2015.

IC 5-11-9-4 requires that records be maintained showing which hours are worked each day for employees employed by more than one political subdivision or in more than one position by the same public agency. This requirement can be met by indicating the number of hours worked on each Employee's Service Record, General Form No. 99A and/or General Form No. 99B. (Uniform Accounting and Compliance Guideline for Cities and Towns, Chapter 7)

We requested Brooke Norton, former Town Marshal, and Kenneth Steele, Police Officer, to reimburse the Town \$1,067.50 and \$105, respectively, for improper grant overtime payments received. (See Summary of Charges, page 6)

POLICE DEPARTMENT
TOWN OF ORLAND
EXIT CONFERENCE

The contents of this report were discussed on November 18, 2015, with Wendy Kellett, Clerk-Treasurer, and Kevin Kellett, President of the Town Council.

POLICE DEPARTMENT
TOWN OF ORLAND
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Brooke Norton, former Town Marshal:			
Improper Grant Overtime Payments, page 4	\$ 1,067.50	\$ -	\$ 1,067.50
Kenneth Steele, Police Officer:			
Improper Grant Overtime Payments, page 4	<u>105.00</u>	<u>-</u>	<u>105.00</u>
Totals	<u><u>\$ 1,172.50</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,172.50</u></u>

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

AFFIDAVIT

STATE OF INDIANA)
STUBEN COUNTY)

I, Stephen R. Poor, Special Investigator, being duly sworn on my oath, state that the foregoing report based on the official records as described in our letter to the officials of the Town of Orland, Steuben County, Indiana, for the period from January 1, 2014 to June 30, 2015, is true and correct to the best of my knowledge and belief.

Stephen R. Poor
Special Investigator

Subscribed and sworn to before me this 2nd day of February, 2016.

Deanna M. Black
Notary Public

My Commission Expires: 9-28-2022

County of Residence: Elkhart

Deanna M. Black
Notary Public, State of Indiana
Elkhart County
Commission # 658645
My Commission Expires: 9-28-22