

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

SPECIAL COMPLIANCE REPORT
OF

WHITE RIVER TOWNSHIP FIRE
PROTECTION DISTRICT
JOHNSON COUNTY, INDIANA

January 1, 2012 to December 15, 2016



FILED
04/13/2017

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STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE WHITE RIVER TOWNSHIP FIRE
PROTECTION DISTRICT, JOHNSON COUNTY, INDIANA

This is a special compliance report for the White River Township Fire Protection District (District), for the period January 1, 2012 to December 15, 2016, and is in addition to any other report for the District as required under Indiana Code 5-11-1. All reports pertaining to the District may be found at www.in.gov/sboa/.

We performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts and were limited to records associated with the purchasing of clothing for firefighters, clothing allowance and of the identified invoices for unauthorized purchases. The Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Official Response to the Results and Comments, incorporated within this report, was not verified for accuracy.

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

February 21, 2017

WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT
RESULTS AND COMMENTS

CONFLICT OF INTEREST

Lieutenant Jason Bailey (Lt. Bailey), Head Quartermaster, had purchasing authority and responsibility for the District. As part of his duties, he purchased duty clothing from a company known as both "This and That Country Crafts" and "This and That Custom Embroidery" ("This and That"). This company operated from the same address as the address on file for Lt. Bailey. Per inquiry, Lt. Bailey stated that "This and That" is his wife's company. For the period January 1, 2012 to October 18, 2016, \$51,270.20 of clothing was purchased by the District from this company. A Uniform Conflict of Interest Disclosure Statement was not filed by Lt. Bailey with the Indiana State Board of Accounts for 2012, 2013, 2014, 2015, or 2016.

Indiana Code 35-44.1-1-4 states in part:

" . . . (b) A public servant who knowingly or intentionally:

- (1) has a pecuniary interest in; or
- (2) derives a profit from;

a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Level 6 felony.

(c) It is not an offense under this section if any of the following apply: . . .

(6) A public servant makes a disclosure that meets the requirements of subsection (d) or (e) and is:

- (A) not a member or on the staff of the governing body empowered to contract or purchase on behalf of the governmental entity, and functions and performs duties for the governmental entity unrelated to the contract or purchase;
- (B) appointed by an elected public servant;
- (C) employed by the governing body of a school corporation and the contract or purchase involves the employment of a dependent or the payment of fees to a dependent;
- (D) elected; or
- (E) a member of, or a person appointed by, the board of trustees of a state supported college or university. . . .

(d) A disclosure must:

- (1) be in writing;
- (2) describe the contract or purchase to be made by the governmental entity;

WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT
RESULTS AND COMMENTS
(Continued)

- (3) describe the pecuniary interest that the public servant has in the contract or purchase;
- (4) be affirmed under penalty of perjury;
- (5) be submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity before final action on the contract or purchase;
- (6) be filed within fifteen (15) days after final action on the contract or purchase with:
 - (A) the state board of accounts; and
 - (B) . . . the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase . . ."

UNAUTHORIZED PURCHASES

In February 2015, Lt. Bailey ordered a GoPro camera from a local vendor through the District's account in the amount of \$400.99. "Loyalty Bucks" in the amount of \$179.74 were used for a portion of the purchase price. Lt. Bailey requested that the balance of \$221.25 be paid from funds in his individual training account. This request was denied. The invoice remained unpaid until September 19, 2016. On that date, Lt. Bailey paid the invoice from his personal funds; however, the District was never reimbursed for the value of the District's "Loyalty Bucks" used for the purchase. We requested that Lt. Bailey reimburse the District \$179.74.

In July 2016, Lt. Bailey ordered a Range Ready Bag and Single Pistol Case from a local vendor through the District's account in the amount of \$97.97. These items were personal items and not related to the function and purpose of the District. The invoice was paid by Lt. Bailey in September 2016 from his personal funds.

Any compensation, premium, bonus, or product earned as a result of the purchase of goods or services by the unit becomes the property of the unit. Any amounts received by an official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

INTERNAL CONTROL DEFICIENCIES

Lt. Bailey was responsible for all aspects of the District's purchasing activity, including purchases from "This and That." Lt. Bailey determined the amount of goods to be purchased; completed, and approved purchase orders and authorization forms; signed as claimant on the claim forms; provided the goods as the vendor; and maintained the inventory of duty clothing. In addition, Lt. Bailey was responsible for allocating the value of clothing to the firefighter's Clothing Allowance accounts. As a result, there was a lack of segregation of incompatible duties.

WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT
RESULTS AND COMMENTS
(Continued)

Due to the lack of compliance by Lt. Bailey with Indiana Code 35-44.1-1-4, the District was not aware of the conflict of interest and did not implement compensating internal controls for the clothing purchases from "This and That." The District did not have a process for identifying situations in which conflicts of interest may exist.

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

INVESTIGATION BY STATE LAW ENFORCEMENT AGENCY

An investigation into the potential misappropriation of public funds has also been conducted by the Indiana State Police.

WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on February 21, 2017, with Jeremy Pell, Fire Chief; Kevan Crawley, Board Chairman; Steve Dillman, Board member; Cheryl White, Board member; Kenneth Matthews, Board member; Ted Nolting, Attorney; and Benjamin Roeger, Consultant.



March 3, 2017

Paul D. Joyce, CPA
State Examiner
State Board of Accounts
State of Indiana
302 West Washington Street, Room E418
Indianapolis, Indiana 46204

**RE: Response to Special Compliance Report
White River Township Fire Protection District, Johnson County**

Mr. Joyce:

Our firm serves as legal counsel to the White River Township Fire Protection District (the “District”) and the White River Township Fire Department (the “Department”). This letter will serve as the District’s and the Department’s response to the draft Special Compliance Report (the “Report”) which we recently received in regard to the Indiana State Board of Accounts’ examination of records and Department procedures regarding the purchasing of clothing for firefighters, the administration of clothing allowances and invoicing for such purchases from the period January 21, 2012 to December 15, 2016. It also serves to supplement our discussions with the Auditor, Tammy L. Baker, which occurred throughout the audit process. We appreciate your consideration of this response and its inclusion in your final report.

Background and Internal Controls Policy Adoption

On or about June 1, 2016, the District adopted an Internal Control Policy (the “Policy”) as required by Ind. Code § 5-11-1-27(l). On or about October 21, 2017, and as result of the controls implemented by the Policy, two issues involving possible misappropriation of funds by a current Department employee were brought to our firm’s attention. Upon discovery of this information, we were requested by the Chief of the Department to conduct an immediate internal investigation. Each incident was thoroughly investigated by researching documents and computer data spanning several years. On or about October 27, 2016, following our internal investigation, we immediately notified the Oversight Committee of the District, the Johnson County Prosecutor, the Indiana State Police and the State Board of Accounts of the matters addressed in the Report and requested their immediate assistance.

Response to Special Compliance Report

1. **Conflict of Interest**

Section 1 of the Report states, in part:

“Lieutenant Jason Bailey (Lt. Bailey), Head Quartermaster, had purchasing authority and responsibility for the District. As part of his duties, he purchased duty clothing from a company known as both “This and That Country Crafts” and “This and That Custom Embroidery” (“This and That”). This company operated from the same address as the address on file for Lt. Bailey. Per inquiry, Lt. Bailey stated that “This and That” is his wife’s company. For the period January 1, 2012 to October 18, 2016, \$51,270.20 of clothing was purchased by the District from this company. A Uniform Conflict of Interest Disclosure Statement was not filed by Lt. Bailey with the State Board of Accounts for 2012, 2013, 2014, 2015 or 2016.”

Response:

The Department took immediate steps to rectify this matter upon its detection through the District’s Internal Control process. First, the District’s Oversight Committee notified the State Board of Accounts as required by Ind. Code § 5-11-1-27(l). In addition, because of the potential criminal nature of the conflict, the Indiana State Police and the Johnson County Prosecutor were immediately notified as well. In addition, Lt. Bailey was placed on immediate administrative leave and his purchasing authority was immediately suspended.

As discussed in more detail in Section 3, additional internal controls have been instituted by the Department to further segregate purchasing duties to avoid future conflicts of interest in matters related to purchasing.

2. **Unauthorized Purchases**

The Report also cites that Lt. Bailey ordered a GoPro camera from a local vendor through the District’s account in the amount of \$400.99 using \$179.74 of “Loyalty Bucks” belonging to the Department for a portion of the purchase price. The Department denied Lt. Bailey’s request for the payment of the balance due of \$221.25 from funds in his individual training account. The District was not reimbursed for the value of the District’s “Loyalty Bucks.” The State Board of Accounts has requested that Lt. Bailey reimburse the District in the amount of \$179.74.

In July 2016, Lt. Bailey ordered a Range Ready Bag and Single Pistol Case from a local vendor through the District’s account in the amount of \$97.97. These items were personal items and not related to the function and purpose of the District. The invoice was paid by Lt Bailey in September 2016 from his personal funds at the Department’s request when this matter was detected through the District’s internal control procedures.

Response:

The Department took immediate steps to rectify this matter upon its discovery. The State Board of Accounts was notified as required by Ind. Code § 5-11-1-27(1). Due to the possible criminal nature of this conduct, the Johnson County Prosecutor and the Indiana State Police were also contacted and have investigated the conduct. As requested by the State Board of Accounts, Lt. Bailey has reimbursed the Department in the amount of \$179.14 as evidenced by Exhibit "A." In addition, the Department intends to permanently remove Lt. Bailey from his position as Quartermaster and segregate him from all purchasing activities upon his reinstatement from administrative leave in addition to other possible disciplinary measures.

As discussed in more detail in Section 3, additional internal controls procedures have been instituted by the Department to ensure that personal items are not purchased through the Department's accounts.

3. **Internal Control Deficiencies**

The Report states, in part:

"Lt. Bailey was responsible for all aspects of the District's purchasing activity, including purchases from "This and That." Lt. Bailey determined the amount of goods to be purchased; completed and approved purchase orders and authorization forms; signed as claimant on the claim forms, provided the goods as the vendor, and maintained the inventory of duty clothing. In addition, Lt. Bailey was responsible for allocating the value of clothing to the firefighter's Clothing Allowance accounts. As a result, there was a lack of segregation of incompatible duties.

Due to the lack of compliance by Lt. Bailey with Ind. Code § 35-44.1-1-4, the District was not aware of the conflict of interest and did not implement compensating internal controls for the clothing purchases from "This and That." The District did not have a process for identifying situations in which conflicts of interest may exist."

The Report further states that the State Board of Accounts is required to define the acceptable minimum level of internal control standards, as contained in the publication Uniform Internal Control Standards for Indiana Political Subdivisions. In particular, the Report stated that:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner, whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews and verification processes. An integral part of the control activity component is segregation of duties . . . There is an

expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk.”

Response:

The District adopted its Internal Control Policy on June 1, 2016 pursuant to Ind. Code § 5-11-1-27(l), and in compliance with the Uniform Internal Control Standards for Indiana Political Subdivisions. The Policy includes reconciliations, authorizations, approval processes, performance reviews and verification processes in all purchasing activities. In addition, the Policy requires segregation of duties, including a monthly reconciliation of all purchase disbursements by the Department’s bookkeeper and confirmation by an additional individual. In addition, receipts are required to be attached to each claim to support the disbursement. Moreover, claims, invoices and the disbursement ledger are reviewed and compared no less than quarterly by the Oversight Committee. As a direct result of the adoption of the District’s Policy, both the conflict of interest and the unauthorized purchases addressed in the Report were discovered and reported to the State Board of Accounts.

Since this discovery, the Department has implemented additional safeguards. First, all new vendors must be approved by the Fire Chief before they may be added to the Department’s purchasing software. Next, anyone wishing to make a purchase from an approved vendor must fill out a Spending Request Form, attached hereto as Exhibit “B.” The individual must receive authorization if the amount exceeds the individual’s spending authority as delineated in the Policy. The Spending Request Form is sent to a department administrative assistant, who reviews the request for compliance and only then issues a purchase order.

Upon receipt of the purchased good(s), an individual other than the purchaser must acknowledge receipt of the goods, check the accuracy of the order, place a sticker on the packing slip or receipt acknowledging receipt and accuracy, and scan the receipt of the goods into the Department’s purchasing software. See Exhibit “C.”

Once the Department bookkeeper receives notice that the goods have been received in compliance with the purchase order, the bookkeeper issues an Unpaid Bill Report to the Fire Chief. See Exhibit “D.” The Fire Chief reviews the Unpaid Bill Report for accuracy and executes and returns the form to the Department bookkeeper. Only then does the Department bookkeeper pay the bill electronically.

After the bill has been paid, a “Positive Pay Report,” attached hereto as Exhibit “E,” is issued to the Department Administrative Assistant, who reconciles the payment against the Department’s purchasing software, to ensure that the bill was actually paid to the vendor who issued the goods.

4. **Investigation by State Law Enforcement Agency**

An investigation into the potential misappropriation of public funds has also been conducted by the Indiana State Police.

Response:

As indicated above, the District requested this investigation and has fully cooperated with the Indiana State Police (“ISP”) during the course of their investigation. On February 24, 2016, we were notified by ISP that the investigation was completed and submitted to the Johnson County Prosecutor and that no criminal charges would be filed against Lt. Bailey.

Very truly yours,

KROGER GARDIS & REGAS, LLP
General Counsel to the White River Township Fire
Protection District

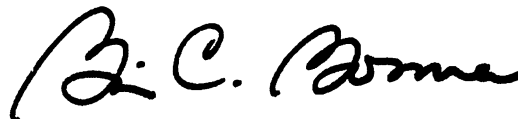


EXHIBIT "A"

Design Check 1-800-828-7000 www.designcheck.com

JASON BAILEY

71-859749

6976

date March 1 2017

PAY to the order of White River Twp \$ 179.74

one hundred seventy-nine and 74/100 dollars

FIFTH THIRD BANK

for _____ *[Signature]*

© Disney

Prescribed by State Board of Accounts

B2617

RECEIPT

Boyce Forms Systems, Daleville, IN

General Form No. 352 (REV. 1997)

WHITE RIVER TWP FIRE DEPT

850 S. MULLINIX RD.

NO. 000118

General Fund reimbursements
FUND

GREENWOOD, IN 46143

DATE March 1, 20 17

RECEIVED FROM Jason Bailey \$ 179.74

THE SUM OF one hundred seventy-nine and 74/100 DOLLARS

ON ACCOUNT OF _____

PAYMENT TYPE AND AMOUNT:

CASH _____ CHECK #6976 M.O. _____

E.F.T. _____ C.C./B.C. _____ OTHER _____

[Signature]

AUTHORIZED SIGNATURE



White River Township Fire Department
SPENDING REQUEST

EXHIBIT "B"



850 S. Mullinix Rd. Greenwood, IN 46143

Today's Date:

Payment to:

Vendor

Employee

Reason for purchase:

Item Description	Cost	Budget line item/ description	Station or vehicle / other
Total:	\$0.00		

IF SINGLE ITEM \$500 OR ABOVE, COMPLETE COST COMPARISON

Vendor	Cost	Comments	Meets specs (Y/N)
			<input type="text"/>
			<input type="text"/>
			<input type="text"/>

Mileage if applicable: x =
(miles) (current fed rate) (total mileage to be reimbursed)

Payment method: Pay per invoice Vendor house account Credit card Reimbursement

Purchaser's Signature: Purchaser's Printed Name:

Amount Approved:
(not to exceed)

PO #
(not needed for reimbursements)

Date Approved:

check if tax exempt needed
(only if department funds are used)

Approver's Signature:

Approver's Printed Name:

Position:

This form may be completed and signed electronically if sent from a valid WRTFD email address. Email completed forms to admin-shared@wrtfd.org.

*** Emergency purchases may be made without a purchase order if urgent and outside normal business hours. ***

Provide explanation of emergency:

9:58 PM

**White River Township Fire Department
Unpaid Bills Detail
All Transactions**

02/27/17

Type	Date	Num	Due Date	Split	Aging	Open Balance
AFLAC - 011295						
Bill	02/21/2017	A079823200	03/10/2017	210023 · Aflac -0...		827.02
Total AFLAC - 011295						827.02
Aqua Systems						
Bill	02/24/2017	PSI-3346686	03/06/2017	-SPLIT-		91.70
Bill	02/24/2017	PSI-3346704	03/06/2017	20006 · Building ...		64.80
Bill	02/27/2017	PSI-3347205	03/09/2017	20006 · Building ...		32.40
Total Aqua Systems						188.90
Auto Tire Car Care Centers						
Bill	02/20/2017	41079	03/22/2017	-SPLIT-		1,040.96
Total Auto Tire Car Care Centers						1,040.96
Comcast						
Credit	01/27/2017	8529 20 143 0022433		30021 · Cable TV...		-136.28
Credit	02/02/2017	8529 20 140 0351747		-SPLIT-		-35.48
Total Comcast						-171.76
Community Hospital South Pharmacy						
Item R...	01/31/2017	PO 7211		20002 · EMS Op...		106.80
Total Community Hospital South Pharmacy						106.80
Edutainment						
Bill	02/13/2017	PO 7231	04/01/2017	20009 · Training		3,600.00
Total Edutainment						3,600.00
Home Depot						
Bill	02/18/2017	4022265	03/20/2017	20006 · Building ...		140.48
Bill	02/18/2017	4022313	03/20/2017	20006 · Building ...		33.26
Bill	02/21/2017	1022507	03/23/2017	20006 · Building ...		166.16
Total Home Depot						339.90
Huff Electric						
Bill	02/20/2017	25354	03/22/2017	-SPLIT-		3,485.00
Total Huff Electric						3,485.00
Indianapolis Power & Light Company						
Bill	02/17/2017	1496443	03/13/2017	30018 · Electric ...		42.08
Total Indianapolis Power & Light Company						42.08
IndyTeleData						
Bill	02/20/2017	1675	03/22/2017	30041 · Technolo...		2,000.00
Total IndyTeleData						2,000.00
J & E Tire Center, Inc						
Bill	02/27/2017	138291	03/09/2017	20007 · Vehicle ...		139.00
Bill	02/27/2017	138290	03/10/2017	20007 · Vehicle ...		1,444.00
Total J & E Tire Center, Inc						1,583.00
Menards						
Credit	12/12/2016	Rebate Checks		-SPLIT-		-4.92
Item R...	02/21/2017	11262		-SPLIT-		431.43
Item R...	02/21/2017	11260		20003 · Special ...		71.96
Total Menards						498.47
MES						
Bill	02/17/2017	IN1106659	03/19/2017	-SPLIT-		1,876.00
Total MES						1,876.00

White River Township Fire Department Unpaid Bills Detail All Transactions

Type	Date	Num	Due Date	Split	Aging	Open Balance
MorphoTrust						
Credit	04/10/2015	4357		30009 · Training ...		-230.35
Credit	01/01/2016			30009 · Training ...		-27.00
Total MorphoTrust						-257.35
Premier Companies						
Bill	02/16/2017	671694	03/20/2017	-SPLIT-		269.20
Bill	02/16/2017	671695	03/20/2017	-SPLIT-		920.97
Total Premier Companies						1,190.17
Public Safety Medical Services						
Bill	02/25/2017	00-30074	02/25/2017	30029 · Fitness &...	2	75.00
Total Public Safety Medical Services						75.00
Rescue TECH1, Inc						
Credit	01/24/2017	11818		20009 · Training		-1,300.00
Bill	01/09/2017	11818	01/19/2017	20009 · Training	39	1,300.00
Total Rescue TECH1, Inc						0.00
Ring Central, Inc.						
Bill	12/18/2016	176286	01/17/2017	-SPLIT-	41	1,223.44
Bill	01/18/2017	184475	02/17/2017	30016 · Telephon...	10	1,466.49
Bill	02/18/2017	198217	03/20/2017	30016 · Telephon...		1,466.49
Total Ring Central, Inc.						4,156.42
Speedway SuperAmerica, LLC						
Credit	12/12/2016	Dec 2016 Statement		20013 · Vehicle F...		-10.60
Total Speedway SuperAmerica, LLC						-10.60
Staples						
Bill	02/11/2017	8043131716	03/13/2017	-SPLIT-		326.84
Total Staples						326.84
Turbo & Diesel Injection Company						
Credit	12/01/2016	04 087138		-SPLIT-		-1,590.23
Total Turbo & Diesel Injection Company						-1,590.23
Waymire A.P.S., Inc.						
Bill	02/23/2017	313261	03/25/2017	20007 · Vehicle ...		290.00
Total Waymire A.P.S., Inc.						290.00
Witmer Associates						
Bill	02/20/2017	E1567909.002	03/22/2017	20007 · Vehicle ...		117.59
Total Witmer Associates						117.59
TOTAL						19,714.21

Review Checks

Client ID: Operating Acct Show Key

(Count: 401) (Amount: \$744,283.38)

	Status	Client ID	Issued Date	Paid Date	Check #	Amount	Issued Payee	Details
1	⊕	Operating Acct	02/27/2017	02/27/2017	View Image 28337	2,424.00		Display
2	⊕	Operating Acct	02/27/2017	02/27/2017	View Image 10355	360.84		Display
3	⊕	Operating Acct	02/27/2017	02/27/2017	View Image 10340	33.50		Display
4	⊕	Operating Acct	02/24/2017	02/24/2017	View Image 10316	1,483.52		Display
5	⊕	Operating Acct	02/24/2017	02/24/2017	View Image 28331	350.00		Display
6	⊕	Operating Acct	02/24/2017	02/24/2017	View Image 28336	150.00		Display
7	⊕	Operating Acct	02/24/2017	02/24/2017	View Image 28339	100.00		Display
8	⊕	Operating Acct	02/24/2017	02/24/2017	View Image 10337	43.26		Display
9	⊕	Operating Acct	02/23/2017	02/23/2017	View Image 10346	1,451.39		Display
10	⊕	Operating Acct	02/23/2017	02/23/2017	View Image 10345	1,382.12		Display
11	⊕	Operating Acct	02/23/2017	02/23/2017	View Image 28332	140.00		Display
12	⊕	Operating Acct	02/23/2017	02/23/2017	View Image 28333	110.00		Display
13	⊕	Operating Acct	02/22/2017	02/22/2017	View Image 10339	680.00		Display
14	⊕	Operating Acct	02/21/2017	02/21/2017	View Image 10331	681.25		Display
15	⊕	Operating Acct	02/21/2017	02/21/2017	View Image 10338	284.78		Display
16	⊕	Operating Acct	02/21/2017	02/21/2017	View Image 10334	21.94		Display
17	⊕	Operating Acct	02/21/2017	02/21/2017	View Image 10324	19.71		Display
18	⊕	Operating Acct	02/17/2017	02/17/2017	View Image 10329	2,000.00		Display
19	⊕	Operating Acct	02/17/2017	02/17/2017	View Image 10335	1,430.00		Display
20	⊕	Operating Acct	02/17/2017	02/17/2017	View Image 10326	656.69		Display
21	⊕	Operating Acct	02/17/2017	02/17/2017	View Image 10306	411.37		Display
22	⊕	Operating Acct	02/17/2017	02/17/2017	View Image 10327	364.25		Display
23	⊕	Operating Acct	02/17/2017	02/17/2017	View Image 10333	194.85		Display
24	⊕	Operating Acct	02/17/2017	02/17/2017	View Image 10330	174.64		Display

[Collapse All](#)
[Exception Processing](#)
[Exception Processing](#)
[Transaction Processing](#)
[Review Checks](#)
[Submit Issued Check File](#)
[Add New Issued Check](#)
[Void a Check](#)
[Check Search](#)
[Reverse Positive Pay Extract](#)
[Paid Check Search](#)
[Transaction Reports](#)
[All Checks](#)
[Outstanding Issued Checks](#)
[Daily Checks Issued Summary](#)
[Paid Checks](#)
[Stops and Voids](#)
[Exception Items](#)
[Stale Dated Checks](#)
[Account Reconciliation Summary](#)
[Audit Reports](#)
[Transaction Audit Log](#)
[System Reports](#)
[Issued Check File Processing Log](#)