

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF BROOK

NEWTON COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**  
12/14/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Maria D' Ambrose Jeff Laffoon (interim) Kathy Babcock	01-01-19 to 02-28-21 03-01-21 to 04-22-21 04-23-21 to 12-31-23
President of the Town Council	Matthew Beasley Jeff Laffoon	01-01-19 to 12-31-19 01-01-20 to 12-31-23



**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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE TOWN OF BROOK, NEWTON COUNTY, INDIANA

This report is supplemental to the audit report of the Town of Brook (Town), for the period from January 1, 2019 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Town. It should be read in conjunction with the Financial Statements Audit Report of the Town, which provides our opinions on the Town's financial statement. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit 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.

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

A handwritten signature in blue ink that reads "Beth Kelley".

Beth Kelley, CPA, CFE  
Deputy State Examiner

December 4, 2023

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CLERK-TREASURER  
TOWN OF BROOK

CLERK-TREASURER  
TOWN OF BROOK  
AUDIT RESULTS AND COMMENTS

**INTERNAL CONTROLS**

The same comment also appeared in prior Report B54128.

*Condition and Context*

There were deficiencies in the internal control system of the Town related to financial transactions and reporting. The Town had not separated incompatible activities related to receipts, payroll disbursements, and financial reporting. The failure to establish these internal controls could have enabled material misstatements to occur and remain undetected.

*Receipts*

The Town had not designed or implemented an oversight or review process over receipts to ensure the accuracy, completeness, timeliness, and classification of the receipts posted. One employee was responsible for recording all utility receipts and the Clerk-Treasurer was responsible for the recording of all Town receipts into the financial accounting system.

*Payroll Disbursements*

The Clerk-Treasurer was responsible for entering new employees into the software system and for processing payroll without an oversight or review process in place to ensure the accuracy, completeness, and classification of payroll disbursements.

*Financial Reporting*

The Clerk-Treasurer prepared and submitted the financial information into the Annual Financial Reports (AFR) through the Indiana Gateway for Government Units financial reporting system, which was the source of the financial statements. The AFRs were submitted by the Town without evidence of a review or oversight process to ensure the accuracy and completeness of the financial information submitted.

*Criteria*

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. . . ."

CLERK-TREASURER  
TOWN OF BROOK  
AUDIT RESULTS AND COMMENTS  
(Continued)

**MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND**

*Condition and Context*

The Town created the Motor Vehicle Highway (MVH) Restricted fund as required. However, the Town did not allocate or deposit at least 50 percent of the distribution from the State Motor Vehicle Highway Account at the time of the receipt into the MVH Restricted fund. The \$3,363 MVH distribution for December 2020 was not allocated to the MVH Restricted fund, which resulted in less than 50 percent allocated as required.

Furthermore, expenditures from the MVH Restricted fund were used for purposes other than construction, reconstruction, and preservation of the Town's highways. Of the five expenditures tested, two were used for purchasing 13 tons of winter salt/sand and materials for cold patching.

*Criteria*

Indiana Code 8-14-1-5(c) states: "For funds distributed to a city or town from the motor vehicle highway account, the city or town shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the city's or town's highways."

Starting on January 1, 2019, the political subdivision must post at the time of receipt of the distribution from the State Motor Vehicle Highway Account fifty percent (50%) of the distribution to MVH Restricted. (State Examiner Directive 2018-2)

**MOTOR VEHICLE HIGHWAY (MVH) FUND DISBURSEMENTS**

*Condition and Context*

The Motor Vehicle Highway (MVH) fund is funded by state motor vehicle highway distributions and local tax distributions and its use is restricted by Indiana statute. Disbursements paid from the MVH fund which did not comply with permitted uses were:

1. Payments for a portion of the Town Marshal's salary each year, totaling \$36,845.
2. Purchase of gas and other supplies for the Town Marshal totaling \$881.
3. Payment for a portion of the financial software license totaling \$1,350 in 2019.

*Criteria*

Indiana Code 8-14-1-5 states in part:

"(a) Subject to subsection (c), all funds allocated to cities and towns from the motor vehicle highway account shall be used by the cities and towns for the construction, reconstruction, preservation, repair, maintenance, oiling, sprinkling, snow removal, weed and tree cutting and cleaning of their highways as herein defined, and including also any curbs, and the city's or town's share of the cost of the separation of the grades of crossing of public highways and railroads, the purchase or lease of highway construction, preservation, and maintenance equipment, the purchase, erection, operation and maintenance of traffic signs and signals, and safety zones and devices, and the painting of surfaces in highways for purposes of safety and traffic regulation. All of such funds shall be budgeted as provided by law.

CLERK-TREASURER  
TOWN OF BROOK  
AUDIT RESULTS AND COMMENTS  
(Continued)

(b) In addition to purposes for which funds may be expended under subsection (a), monies allocated to cities and towns under this chapter may be expended for the payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects. . . ."

**PAYROLL DISBURSEMENTS**

The same comment also appeared in prior Report B54128.

*Condition and Context*

The following deficiencies were noted for payroll disbursements:

1. Department heads, the Town Marshal, and the Town Superintendent did not approve the payroll for the employees in their departments. A separate record showing hours worked for each position was not presented for audit, only documentation showing total hours was available.
2. In 2019 and 2020, the Town paid longevity to several employees based upon an unsigned ordinance. A record of adoption by the Town Council of the unsigned ordinance could not be provided. In addition, a comparison of longevity paid to the rate noted in the unsigned ordinance differed, and supporting documentation of how longevity was calculated was not provided.
3. A part-time employee was paid a different rate than the rate in the salary ordinances adopted for 2020 and 2021. Although the rate paid was approved at a 2020 Town Council meeting when the employee was approved to be hired, the 2020 salary ordinance was not amended, and the rate was not included in the 2021 salary ordinance.

*Criteria*

Indiana Code 5-11-9-4(b) states:

"The state board of accounts shall require that records be maintained showing which hours were worked each day by officers and employees:

- (1) covered by section 1 or 2 of this chapter; and
- (2) employed by more than one (1) public agency or in more than one (1) position by the same public agency described in section 1 or 2 of this chapter."

The federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and the time of day and day of week on which the employee's work week begins be kept for all employees. These requirements can be met by use of the following prescribed general forms:

- General Form 99A, Employee's Service Record
- General Form 99B, Employee's Earnings Record
- General Form 99C, Employee's Weekly Earnings Record

General Form 99C is required only for employees who are not exempt from FLSA, are not on a fixed work schedule, and are not paid weekly.

CLERK-TREASURER  
TOWN OF BROOK  
AUDIT RESULTS AND COMMENTS  
(Continued)

Additional information regarding FLSA rules and regulations may be obtained from the Department of Labor. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

***PUBLIC PURCHASING***

*Condition and Context*

In 2022, the Town purchased a splash pad for \$87,480. The procurement of the equipment was based on one quote without documentation of why two other quotes were not obtained as required. In addition, the Town Council minutes did not document the basis for awarding the contract.

Furthermore, the Town purchased a fire truck for \$580,000 in 2022. The Town could not provide minutes or other documentation to determine if the fire truck was procured in accordance with Indiana Code 5-22-2. In addition, only the signature page of the fire truck contract was provided for audit.

*Criteria*

Indiana Code 5-22-2-38 states:

"(a) 'Supplies' means any property.

(b) The term includes equipment, goods, and materials. The term does not include an interest in real property."

Indiana Code 5-22-7-1 states: "A purchasing agent shall follow the procedure described in this chapter in awarding a contract for supplies, unless another purchasing method is required or authorized by this article."

Indiana Code 5-22-7-2 states:

"(a) A purchasing agent shall issue an invitation for bids.

(b) An invitation for bids must include the following:

(1) A purchase description.

(2) All contractual terms and conditions that apply to the purchase.

(3) A statement of the evaluation criteria that will be used, including any of the following:

(A) Inspection.

(B) Testing.

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TOWN OF BROOK  
AUDIT RESULTS AND COMMENTS  
(Continued)

- (C) Quality.
  - (D) Workmanship.
  - (E) Delivery.
  - (F) Suitability for a particular purpose.
  - (G) The requirement imposed under [IC 5-22-3-5](#).
- (4) The time and place for opening the bids.
- (5) A statement concerning whether the bid must be accompanied by a certified check or other evidence of financial responsibility that may be imposed in accordance with rules or policies of the governmental body.
- (6) A statement concerning the conditions under which a bid may be canceled or rejected in whole or in part as specified under [IC 5-22-18-2](#)."

Indiana Code 5-22-8-3 states:

"(a) This section applies only if the purchasing agent expects the purchase to be:

- (1) at least fifty thousand dollars (\$50,000); and
- (2) not more than one hundred fifty thousand dollars (\$150,000).

(b) A purchasing agent may purchase supplies under this section by inviting quotes from at least three (3) persons known to deal in the lines or classes of supplies to be purchased.

(c) The purchasing agent shall mail an invitation to quote to the persons described in subsection (b) at least seven (7) days before the time fixed for receiving quotes.

(d) If the purchasing agent receives a satisfactory quote, the purchasing agent shall award a contract to the lowest responsible and responsive offeror for each line or class of supplies required.

(e) The purchasing agent may reject all quotes.

(f) If the purchasing agent does not receive a quote from a responsible and responsive offeror, the purchasing agent may purchase the supplies under [IC 5-22-10-10](#)."

Indiana Code 5-22-10-3 states:

"(a) A purchasing agent shall maintain the contract records for a special purchase in a separate file.

(b) A purchasing agent shall include in the contract file a written determination of the basis for:

- (1) the special purchase; and

CLERK-TREASURER  
TOWN OF BROOK  
AUDIT RESULTS AND COMMENTS  
(Continued)

(2) the selection of a particular contractor.

(c) Notwithstanding any other law, a governmental body shall maintain a record listing all contracts made under this chapter for a minimum of five (5) years. The record must contain the following information:

(1) Each contractor's name.

(2) The amount and type of each contract.

(3) A description of the supplies purchased under each contract.

(d) The contract records for a special purchase are subject to audit by the state board of accounts."

Indiana Code 5-14-1.5-4(b) states in part:

"As the meeting progresses, the following memoranda shall be kept:

(1) The date, time, and place of the meeting.

(2) The members of the governing body recorded as either present or absent.

(3) The general substance of all matters proposed, discussed, or decided.

(4) A record of all votes taken by individual members if there is a roll call. . . ."

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

## **ANNUAL FINANCIAL REPORT**

### *Condition and Context*

Financial, supplemental, and other information are required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units (Gateway) financial reporting system.

The Town did not report any capital asset information in Gateway for the 2019, 2020, 2021, and 2022 AFRs as required.

### *Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

CLERK-TREASURER  
TOWN OF BROOK  
AUDIT RESULTS AND COMMENTS  
(Continued)

**CAPITAL ASSETS**

A similar comment appeared in a Management Letter addressed to the Clerk-Treasurer for the audit period ending December 31, 2018.

*Condition and Context*

The Town did not provide a capital assets policy that detailed the thresholds at which an item is considered a capital asset.

The Town did not maintain a detailed listing of all capital assets owned or performed a physical inventory of capital assets.

*Criteria*

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

**CERTIFICATION ON INTERNAL CONTROL STANDARDS**

The same comment also appeared in prior Report B54128.

*Condition and Context*

The Town certified on the Indiana Gateway for Government Units financial reporting system for 2021 and 2022 that appropriate personnel were trained on internal control standards. However, personnel did not receive the internal control training; therefore, the certification was incorrect.

*Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

**CARES ACT FUND**

*Condition and Context*

The Town did not properly account for the Coronavirus Relief Fund (CRF) in accordance with State Examiner Directive 2020-3.

CLERK-TREASURER  
TOWN OF BROOK  
AUDIT RESULTS AND COMMENTS  
(Continued)

The Town did not properly establish a separate CARES grant fund for the CRF grant that followed the uniform chart of accounts. The Town utilized fund 101 entitled, General fund, for reimbursements received from the Indiana Finance Authority (IFA).

*Criteria*

**Each local unit of government that receives an allocation from the Coronavirus Relief Fund administered by IFA shall establish a separate CARES grant fund with a fund number consistent with memorandum *Accounting and Appropriation of COVID-19 Grants, April 29, 2020* (updated September 29, 2020).**

**All Reimbursements received from IFA shall be receipted into a separate CARES grant fund that is specific to IFA reimbursements. . . .**

Transactions for public health and safety payroll costs must be accounted for through one of these two prescribed options.

**Option One.** Reimbursements received from IFA shall be receipted into the separate CARES grant fund. The reimbursed amount for public health and safety payroll costs originally incurred in the general fund (or other fund) will be moved to the separate CARES grant fund through a reversing entry. This action will reinstate the general fund (or other fund) cash balance and re-appropriate the general fund (or other fund) in a similar manner to IC 6-1.1-18-9(1) for those disbursements. This reversal must be done in the same budget year that the original transaction was posted.

Once the disbursement is reversed within the general fund (or other fund), it must be posted as a disbursement in the separate CARES grant fund. Documentation must be maintained so the audit trail can be followed. The accounting system must tie the original claim for the disbursement to the separate CARES grant fund by specific reference or notation in a comment section.

Once option one is completed, the cash balance of the separate CARES grant fund will be zero. **No money shall remain in the separate CARES grant fund. . . .**

**Option Two.** Reimbursements received from IFA shall be receipted into the separate CARES grant fund. A claim will be created against the separate CARES grant fund for the reimbursed amount in favor of the general fund. This claim must be supported by documentation of the public health and safety payroll costs that have been expensed from the general fund or other funds.

The amount of the claim will be receipted into the general fund cash balance. Normal appropriation procedures will apply to these funds.

Once option two is completed, the cash balance of the separate CARES grant fund will be zero. **No money shall remain in the separate CARES grant fund. This option requires a resolution or ordinance as detailed in the memorandum *CARES Reimbursement of Public Health and Safety Payroll Costs, September 30, 2020*. . . .**

(State Examiner Directive 2020-3)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CLERK-TREASURER  
TOWN OF BROOK  
EXIT CONFERENCE

The contents of this report were discussed on December 4, 2023, with Kathy Babcock, Clerk-Treasurer; Rex Chapman, Town Council member; Brad Wilson, Town Council member; and Nichole Massey, Deputy Clerk-Treasurer.

TOWN COUNCIL  
TOWN OF BROOK

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AUDIT RESULTS AND COMMENTS

**PUBLIC PURCHASING**

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(C) Quality.

(D) Workmanship.

(E) Delivery.

(F) Suitability for a particular purpose.

(H) The requirement imposed under [IC 5-22-3-5](#).

TOWN COUNCIL  
TOWN OF BROOK  
AUDIT RESULTS AND COMMENTS  
(Continued)

- (4) The time and place for opening the bids.
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TOWN COUNCIL  
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AUDIT RESULTS AND COMMENTS  
(Continued)

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Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

***ADOPTION OF, AND TRAINING ON, INTERNAL CONTROL STANDARDS***

The same comment also appeared in prior Report B54128.

*Condition and Context*

Per the minutes of the Town Council, an Internal Control Standards Ordinance was adopted on March 10, 2020. However, the Town was unable to provide a copy of the ordinance. Without the ordinance, we were unable to determine if the Town Council had adopted the acceptable minimum level of internal control standards as required by Indiana Code 5-11-1-27(g).

In addition, the Town failed to provide training to applicable personnel on internal control standards as required.

*Criteria*

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

TOWN COUNCIL  
TOWN OF BROOK  
EXIT CONFERENCE

The contents of this report were discussed on December 4, 2023, with Rex Chapman, Town Council member; Brad Wilson, Town Council member; Kathy Babcock, Clerk-Treasurer; and Nichole Massey, Deputy Clerk-Treasurer.