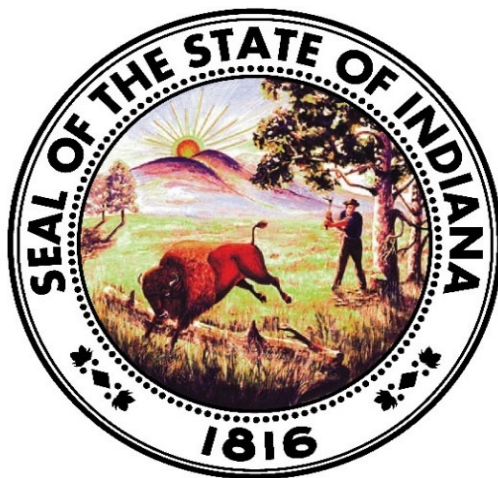


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

SPECIAL INVESTIGATION REPORT  
OF

CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
CLARK COUNTY, INDIANA

January 1, 2015 to December 31, 2022



**FILED**  
02/15/2024



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TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

This is a special investigation report for the Clark County Sheriff's Department (Sheriff's Department), for the period January 1, 2015 to December 31, 2022, and is in addition to any other report for the County as required under IC 5-11-1. All reports pertaining to the County may be found at [www.in.gov/sboa/](http://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 Sheriff's Department, with a concentration on the jail commissary fund. 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.

Any 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 14, 2024

CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
RESULTS AND COMMENTS

**BACKGROUND**

In July 2023, the Indiana State Police (ISP) referred a matter to the Indiana State Board of Accounts (SBOA) involving the former Clark County Sheriff (Sheriff), Jamey Noel (Noel). Noel was the Sheriff for two terms and served for the period January 1, 2015 to December 31, 2022.

Noel was also the president of the domestic nonprofit corporation, Utica Township Volunteer Fire Fighters Association dba New Chapel Emergency Medical Service (New Chapel EMS), which is organized as a volunteer fire department but currently operates as an ambulance service provider. New Chapel EMS received revenue from its contracts for emergency medical services with Clark County and Floyd County and from billing individual insurance companies.

In addition, Noel was the Fire Chief for Utica Township Fire Department Incorporated dba New Chapel Fire and Emergency Medical Services, Inc. (New Chapel Fire and EMS), which was created in 2002 as a domestic nonprofit corporation and provides fire protection services. The primary funding received by New Chapel Fire and EMS was from New Albany Township Fire Protection District and Utica Township Fire Protection District. Both districts are political subdivisions of the State of Indiana.

The use of multiple business names created a layering effect, in which money or assets was moved through different businesses or different layers of a business. This process creates difficulty when tracking funds or assets through the businesses.

The following describes the nature of the allegations referred to the SBOA:

- As Sheriff, Noel used sheriff's maintenance employees to work on his personal residence via the construction of a pole barn on his property as well as other properties associated with Noel. This work on his property allegedly occurred during normal work hours of the county employees.
- As Sheriff, Noel used the sheriff's maintenance employees to travel on behalf of New Chapel EMS to pick up vehicles purchased by Noel for New Chapel EMS. This travel allegedly occurred during normal work hours for the county employees.
- As president of New Chapel EMS, Noel purchased multiple vehicles and then sold them at reduced prices to friends and family.

As Sheriff, Noel oversaw the Jail Commissary Fund established under IC 36-8-10-21. All monies received from jail commissary sales are to be deposited into the fund's bank account. The statute provides the criteria of expenditures that can be made from the Jail Commissary Fund. All expenditures meeting the criteria are at the discretion of the Sheriff without appropriation by the county fiscal body. Other expenditures not specifically listed must be mutually agreed upon by both the Sheriff and the county fiscal body.

We examined the Jail Commissary Fund activity to determine compliance with IC 36-8-10-21 which states:

CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
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(Continued)

"(a) This section applies to any county that has a jail commissary that sells merchandise to inmates.

(b) A jail commissary fund is established, referred to in this section as 'the fund'. The fund is separate from the general fund, and money in the fund does not revert to the general fund.

(c) The sheriff, or the sheriff's designee, shall deposit all money from commissary sales into the fund, which the sheriff or the sheriff's designee shall keep in a depository designated under [IC 5-13-8](#).

(d) The sheriff, or the sheriff's designee, at the sheriff's or the sheriff's designee's discretion and without appropriation by the county fiscal body, may disburse money from the fund for:

- (1) merchandise for resale to inmates through the commissary;
- (2) expenses of operating the commissary, including, but not limited to, facilities and personnel;
- (3) special training in law enforcement for employees of the sheriff's department;
- (4) equipment installed in the county jail;
- (5) equipment, including vehicles and computers, computer software, communication devices, office machinery and furnishings, cameras and photographic equipment, animals, animal training, holding and feeding equipment and supplies, or attire used by an employee of the sheriff's department in the course of the employee's official duties;
- (6) an activity provided to maintain order and discipline among the inmates of the county jail;
- (7) an activity or program of the sheriff's department intended to reduce or prevent occurrences of criminal activity, including the following:
  - (A) Substance abuse.
  - (B) Child abuse.
  - (C) Domestic violence.
  - (D) Drinking and driving.
  - (E) Juvenile delinquency;
- (8) expenses related to the establishment, operation, or maintenance of the sex and violent offender registry web site under [IC 36-2-13-5.5](#); or

CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
RESULTS AND COMMENTS  
(Continued)

- (9) any other purpose that benefits the sheriff's department that is mutually agreed upon by the county fiscal body and the county sheriff.

Money disbursed from the fund under this subsection must be supplemental or in addition to, rather than a replacement for, regular appropriations made to carry out the purposes listed in subdivisions (1) through (8).

(e) The sheriff shall maintain a record of the fund's receipts and disbursements. The state board of accounts shall prescribe the form for this record. The sheriff shall semiannually provide a copy of this record of receipts and disbursements to the county fiscal body. The semiannual reports are due on July 1 and December 31 of each year."

The following describes noncompliance with statutes or the *Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana*.

**QUESTIONABLE EXPENDITURES FROM THE JAIL COMMISSARY FUND**

The SBOA reviewed the jail commissary records presented for the periods January 1, 2015 to December 31, 2017, and January 1, 2019 to December 31, 2022, to determine if expenditures were compliant with IC 36-8-10-21. Current officials advised the SBOA that the box of 2018 records were missing from the storage area where the other jail commissary records were stored.

Several expenditures were identified that did not appear to meet the approved expenditures listed in the Indiana Code or the approved expenditures referenced in two 2018 resolutions. After our initial review, we provided the list of questionable expenditures to current Sheriff's officials, who were employed during the period examined, for review.

Upon completion of their review, the SBOA discussed the questionable expenditures with the current officials. Based on this discussion, the list was modified, and the final list of questionable expenditures is shown in the schedule below. The current officials indicated they have no knowledge of these expenditures and are not currently in the possession of any of the items at the Sheriff's Department.

The following schedule contains the list of questionable expenditures from the Jail Commissary Fund for the periods January 1, 2015 to December 31, 2017, and January 1, 2019 to December 31, 2022:

CLARK COUNTY SHERIFF'S DEPARTMENT  
 JAIL COMMISSARY  
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 (Continued)

Questionable Expenditures	Purchase Date	Purchase Amount
2014 Crash Tested Ford Transit Connect	05-26-15	\$ 5,275.00
Alarm, Security, and Detection Equipment	09-14-15	8,824.00
1991 Corn Pro 20+5 7K Trailer	08-23-16	3,000.00
Toolbox Kit for Dodge Ram	06-09-17	<u>620.00</u>
Total: Period: January 1, 2015 to December 31, 2017		<u><u>\$ 17,719.00</u></u>
Two Skids of Miscellaneous Fire and Rescue Equipment	08-02-19	\$ 832.75
Forklift Wrecker #153	09-19-19	2,695.00
WRB WO100279 Lift	02-06-20	3,004.98
Briggs Toolbox and M8827PDP-BL 17 Drawer 88 Inch Workstation Box	08-12-20	12,000.00
Assortment of Tools	08-12-20	7,000.00
Repairs on a 2012 Chevrolet Equinox with VIN# 2GNALDEK5C6361188	10-28-20	3,949.74
One Suihe 203012R and Two Suihe C2040 Storage Buildings	12-23-20	7,550.41
Two New Tires on a 2001 Dodge Caravan	08-09-21	283.90
Stryker Medical PowerCot	09-07-21	6,807.37
Six Black Seldyn Recliners	10-07-21	2,786.22
Two Cardiac Monitors and Lifepack 12 Battery System	11-02-21	3,831.30
Apple Ipad	02-24-22	1,839.93
Cat Walk (Raised Platform)	03-03-22	635.47
Three Milwaukee M18 18-Volt Cordless Rocket Dual Power Tower Drills	03-26-22	959.79
One Milwaukee M18 Fuel 18-Volt Lithium-Ion Brushless .25 Gal Vacuum	04-01-22	319.93
Two Lifepack 15 Monitors-Portable	07-05-22	11,278.58
Two Lifepack 15 Monitors-Portable	07-22-22	10,914.76
Stryker MX-Pro Bariatric Transport Cot	09-29-22	6,765.41
One Milwaukee M18/M12 12/18V Cordless Ratchet and Impact Wrench and one Milwaukee M18 18V Cordless Grinder.	11-22-22	<u>297.46</u>
Total: Period: January 1, 2019 to December 31, 2022		<u><u>\$ 83,753.00</u></u>
Grand Total:		<u><u>\$ 101,472.00</u></u>

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 unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. *(Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)*



CLARK COUNTY SHERIFF'S DEPARTMENT  
 JAIL COMMISSARY  
 RESULTS AND COMMENTS  
 (Continued)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

We request Noel reimburse the Sheriff's Department Jail Commissary Fund for the questionable expenditures in the amount of \$101,472. (See Summary of Charges, page 32)

**UNSUPPORTED EXPENDITURES FROM THE JAIL COMMISSARY FUND**

Unsupported payments totaling \$356,842.39 were made during the period January 1, 2015 to December 31, 2022, from the Jail Commissary Fund. No receipts, invoices, contracts, or other public records were available to determine the validity of these payments. Due to the lack of proper supporting documentation, the SBOA could not substantiate the payments were proper expenditures from the Jail Commissary Fund in accordance with IC 36-8-10-21.

Current officials advised the SBOA that the box of 2018 records were missing from the storage area where the other jail commissary records were stored.

The following schedule summarizes the list of unsupported expenditures from the Jail Commissary Fund by year:

Year	Unsupported Expenditures By Year
2015	\$ 21,988.51
2016	5,507.23
2017	8,833.50
2018	211,233.31
2019	5,854.63
2020	65,520.99
2021	18,842.51
2022	19,061.71
Total	\$ 356,842.39

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 unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination 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 Counties of Indiana, Chapter 1*)

CLARK COUNTY SHERIFF'S DEPARTMENT  
 JAIL COMMISSARY  
 RESULTS AND COMMENTS  
 (Continued)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

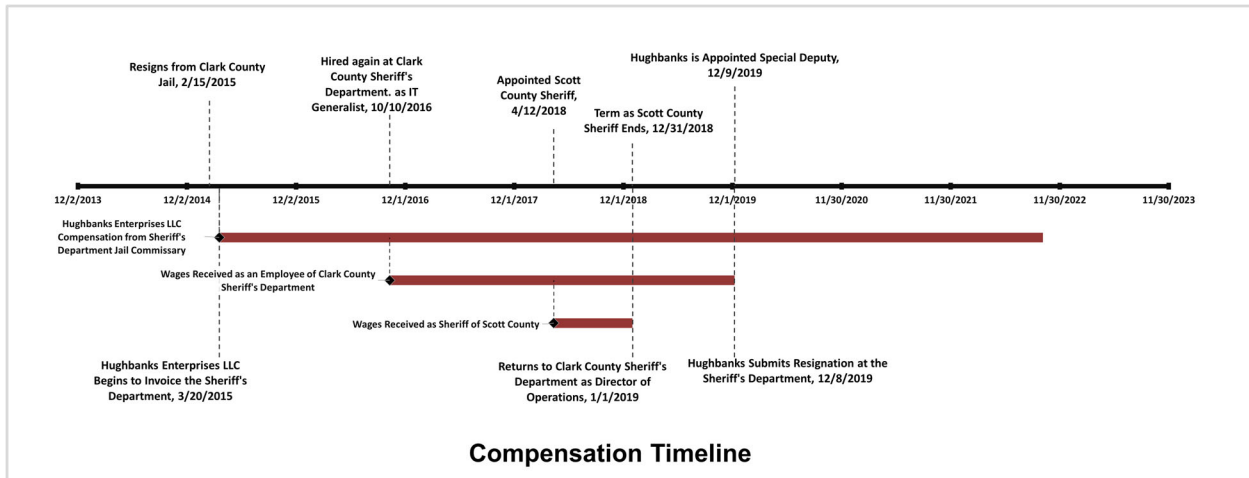
We request Noel reimburse the Sheriff's Department Jail Commissary Fund for the unsupported payments in the amount of \$356,842.39. (See Summary of Charges, page 32)

**UNSUPPORTED EXPENDITURES TO HUGHBANKS ENTERPRISES LLC**

Kenneth Hughbanks (Hughbanks) began his employment at the Clark County Jail as a Correctional Officer on November 28, 2004. He served in that capacity for two years until he was moved to a separate division in Clark County's jail services in 2006 where he worked as a maintenance repair person. On February 15, 2015, Hughbanks resigned from the Clark County Jail to pursue employment in the private sector. On October 10, 2016, Hughbanks was once again hired by the Clark County Sheriff's Department and assigned to the Office of Information Technology as an Information Technology Generalist.

Hughbanks was appointed as Scott County Sheriff on April 12, 2018, and served as Sheriff through December 31, 2018. Hughbanks did not officially leave the Clark County Sheriff's Department when he became the Scott County Sheriff, but instead was paid a reduced wage by Clark County for the period he served as the Scott County Sheriff. While still serving as the Scott County Sheriff, Hughbanks was approved for FMLA leave at Clark County for the period of September 12, 2018 to December 31, 2018.

Hughbanks returned to work full-time at the Clark County Sheriff's Department in January 2019. Upon returning to the Clark County Sheriff's Department, Hughbanks served as Operations Commander under Corrections. Hughbanks submitted his resignation from the Clark County Sheriff's Department on December 8, 2019, and on December 9, 2019, he was appointed as a Special Deputy at the Clark County Sheriff's Department.



On December 14, 2006, Hughbanks registered Hughbanks Enterprises LLC with the Indiana Secretary of State. Hughbanks began submitting invoices on behalf of Hughbanks Enterprises LLC for "consulting services" to the Clark County Sheriff's Department in March 2015. Beginning December 2015 and continuing until October 2022, monthly invoices were submitted by Hughbanks Enterprises LLC. During this period, these invoices were paid exclusively from the Sheriff's Department Jail Commissary Fund.

CLARK COUNTY SHERIFF'S DEPARTMENT  
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 (Continued)

No contract was provided for examination to support the payments to Hughbanks Enterprises LLC. Instead, general and nondescript invoices were submitted for payment that did not contain any detail as to the date or services that were performed. The following is an example of an invoice submitted for payment by Hughbanks Enterprises LLC:

**HUGHBANKS #1  
ENTERPRISES**  
 583 S Lake Rd  
 Scottsburg, IN 47170

## Invoice

Date	Invoice #
4/3/2021	1009

**Bill To**

Clark County Sheriff's Office  
 501 East Court Ave  
 Jeffersonville, IN 47130

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	UM	Rate	Amount
1	April 2021		3,500.00	3,500.00
			JH	
<small>An administrative charge of \$5.00 or 2% per month, whichever is greater, will be imposed on all accounts not paid by the first (1st) of the month after the dat of this invoice.</small>			<b>Total</b>	\$3,500.00

CLARK COUNTY SHERIFF'S DEPARTMENT  
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Hughbanks Enterprises LLC was paid \$1,500-\$3,500 per month from the Jail Commissary Fund during this period. The following schedule summarizes the payments to Hughbanks Enterprises LLC:

Disbursements to Hughbanks Enterprises LLC	
Year	Consulting Invoices
2015	\$ 11,679.85
2016	26,187.50
2017	27,500.00
2018	39,500.00
Total for Period January 1, 2015 to December 31, 2018	104,867.35
2019	42,000.00
2020	42,000.00
2021	42,200.00
2022	31,500.00
Total for Period January 1, 2019 to December 31, 2022	157,700.00
Grand Total	\$ 262,567.35

According to IC 36-8-10-21(d)(9), disbursements of Jail Commissary Funds for purposes not listed in sections 1-8 must be mutually approved by sheriff and the county fiscal body. There was no resolution or agreement in the records of either the county or the Sheriff's Department establishing that the county fiscal body reviewed and approved the disbursement of Jail Commissary Fund for these services.

Pursuant to IC 36-8-10-21(e):

"The sheriff shall maintain a record of the fund's receipts and disbursements. The state board of accounts shall prescribe the form for this record. The sheriff shall semiannually provide a copy of this record of receipts and disbursements to the county fiscal body. The semiannual reports are due on July 1 and December 31 of each year."

The SBOA was able to obtain and review the semiannual reports Noel provided to the county fiscal body for the years 2015-2022. A review of those records indicates that Noel made no attempt to distinguish between the discretionary spending provisions set forth at IC 36-8-10-21(d)(1-8), for which disbursements of the Jail Commissary Funds are permitted for the specifically enumerated items set forth therein, and other items which specifically require mutual approval from the county fiscal body per IC 36-8-10-21(d)(9).

CLARK COUNTY SHERIFF'S DEPARTMENT  
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(Continued)

A review of the records for the subject examination years indicates no occasion wherein Noel sought mutual approval from the county fiscal body on any particular disbursement involving the Jail Commissary Fund. Further, rather than provide itemized detail of spending on the prescribed form from the SBOA, Noel simply wrote "see attached" on each form. The "attached" documentation provided by Noel for each of the examination years was a profit/loss statement for the Jail Commissary Fund, for which payments to Hughbanks Enterprises LLC were never specifically identified.

On December 9, 2019, through a written "Special Deputy Authorization," Noel appointed Hughbanks as a Special Deputy of the Sheriff's Department for the period of December 27, 2019 to December 31, 2022. Per the authorization, the "purpose" of the appointment was for Hughbanks to assist the Sheriff's Department in the following areas:

- Prisoner transports
- Movement of fleet vehicles
- Oversight and management of the DRMO program
- Technical assistance to Commissary and Information Technology programs
- Or any other duties or assignments for the Clark County Sheriff's Department assigned/authorized by the Sheriff or his designee

The authorization makes no mention of Hughbanks' entitlement to compensation for the performance of his duties. However, Hughbanks continued to submit monthly invoices to the Sheriff's Department under Hughbanks Enterprises LLC during the period he served as a Special Deputy. No additional documentation, other than the authorization and the nondescript invoices, was provided for examination to support the payments to Hughbanks Enterprises LLC, despite requests from the SBOA to the Sheriff's Department. Furthermore, the invoices provided for Hughbanks Enterprises LLC do not purport to be for the fulfillment of his responsibilities as a Special Deputy.

Per the written authorization, the purpose of Hughbanks' appointment was to assist in areas that are not subject to the discretionary spending power of the Sheriff under IC 36-8-10-21(d) (1-8). It was not adequately established by the written authorization or in the records of the Sheriff's Department that the payments made were for an expense relating to the operation of the Jail Commissary Fund. As such, disbursements made that are not associated with the expense of operating the Jail Commissary Fund must receive mutual approval from the county fiscal body and sheriff, per IC 36-8-10-21(d)(9). In this regard, the SBOA was not provided with and was unable to locate said approval.

Hughbanks received compensation from the Sheriff's Department as both an employee and as a consultant through Hughbanks Enterprises LLC during the period of October 10, 2016 to December 8, 2019. During this period Hughbanks Enterprises received \$114,000, for which the total is included in the SBOA's calculation of net expenditures to Hughbanks Enterprises LLC. The SBOA reviewed the records and determined there was no Conflict of Interest disclosure on file for 2016, 2017, 2018, or 2019 disclosing his pecuniary interest for these services as contemplated by IC 35-44.1-41-4. Failure to file required disclosure statements impacts the ability of the SBOA to identify potential risks which may have otherwise emerged in prior examinations of the unit.

A disclosure in compliance with IC 35-44.1-1-4(d), must meet the following requirements:

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

CLARK COUNTY SHERIFF'S DEPARTMENT  
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(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 . . ."

Conflict of interest disclosures must be completed on Gateway. *(Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)*

The attorney for the unit or a private attorney must be consulted in regard to whether a conflict of interest disclosure statement must be filed and whether the format of the disclosure is sufficient. *(Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)*

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 Counties of Indiana, Chapter 1)*

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination 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 Counties of Indiana, Chapter 1)*

All payments for services must be supported by a written contract. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. *(Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)*

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. *(Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)*

We request Noel and Hughbanks, jointly and severally, reimburse the Sheriff's Department Jail Commissary Fund for the unsupported payments to Hughbanks Enterprises LLC in the amount of \$262,567.35. (See Summary of Charges, page 32)

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**PAYMENTS TO HUGHBANKS ENTERPRISES LLC NOT IN ACCORDANCE WITH GRANT AGREEMENT**

In 2017, the Sheriff's Department was awarded funding from the Department of Homeland Security as part of the Port Security Grant Program. The 2017 Port Security Grant approved funding of the following projects:

	Description of Project	Federal Amt	Match Amt
Project 1:	Collated Marine Dock with Hydro Lifts	\$ 195,219.75	\$ 65,073.25
Project 2:	Mobile Data Terminals for the River Patrol Division	58,500.00	19,500.00
Project 3:	Portable Radio Units for the River Patrol Division	33,750.00	11,250.00
Project 4:	NASBLA boat training courses	55,500.00	N/A
Project 5:	Helicopter Flight Time	24,300.00	N/A

According to the grant agreement, the Sheriff's Department was responsible for meeting a 25 percent cost match on the expenditures approved above. Payments for the match portion of the 2017 Port Security Grant must be made only for items approved in the grant agreement. Budget Detail Worksheets included in the Port Security Grant Program Investment Justification forms for Projects 1 and 2 state that funds contributing to the grant match would be paid from the Sheriff's Department Operating Budget.

In 2020, Hughbanks Enterprises LLC received \$17,500 for project management services to fulfill the 2017 Port Security Grant. No contract was provided for examination to validate the appropriateness of these expenditures. Payments made to Hughbanks Enterprises LLC were recorded as part of the Sheriff's Department cost match for the grant. These payments were disbursed from the Jail Commissary Fund instead of the General Operating Budget from which the match payments were reported to be derived. Furthermore, project management services were not an approved expenditure according to the Grant Program Investment Justification and payment for these services should not have contributed to the cost match.

The following schedule details the payments to Hughbanks Enterprises LLC:

Grant Payments to Hughbanks Enterprises LLC					
Check Date	Check Number	Invoice Date	Invoice Number	Purpose	Amount
03-02-20	34907	03-01-20	987	Feb Dock Project Lead	\$ 2,500
04-06-20	34991	04-01-20	991	Mar Dock Project Lead	2,500
04-30-20	35042	05-01-20	993	Apr Dock Project Lead	2,500
06-04-20	35122	06-01-20	995	May Dock Project Lead	2,500
07-07-20	35206	07-07-20	997	Jun Dock Project Lead	2,500
07-31-20	35235	08-01-20	999	Jul Dock Project Lead	2,500
09-03-20	35312	09-01-20	1001	Aug Dock Project Lead	2,500
Total Grant Payments					\$ 17,500

CLARK COUNTY SHERIFF'S DEPARTMENT  
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(Continued)

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 Counties of Indiana, Chapter 1)*

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/ resolution, or grant agreement. *(Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)*

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 Counties of Indiana, Chapter 1)*

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. *(Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)*

We request Noel and Hughbanks, jointly and severally, reimburse the Sheriff's Department Jail Commissary Fund for the payments to Hughbanks Enterprises LLC that were not in accordance with the grant agreement in the amount of \$17,500. (See Summary of Charges, page 32)

***FICTICIOUS INVOICE PAID FROM JAIL COMMISSARY FUND***

On July 21, 2022, check number 36932 was written for \$6,539.12 to a vendor for the installation of a 100,000 btu gas furnace with a 4-ton AC. Inspection of the invoice provided as supporting documentation showed the "bill to" description was Clark County Sheriff's Department. The location shown for the installation was 1800 Patrol Rd. This location is not the address for the Sheriff's Department.

The SBOA contacted the vendor to request a copy of the original invoice. Inspection of the original invoice showed the "bill to" description was New Chapel EMS, 1800 Patrol Rd., Charlestown, IN 47111. The vendor confirmed the gas furnace was installed at this location.

The first document below is the invoice that was in the jail commissary records and used to support the payment of the gas furnace from the Jail Commissary Fund. The second document below is the invoice obtained from the vendor directly. The invoice clearly shows the "bill to" was to New Chapel EMS and not the Clark County Sheriff's Department.



CLARK COUNTY SHERIFF'S DEPARTMENT  
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 (Continued)

**M**  
**MILLER**  
 Heating & Cooling  
 P.O. Box 268 Austin, In 47102  
 812-752-3077

**Invoice**

<b>Date</b>	<b>Invoice</b>
7/20/2022	238636
<b>Terms</b>	
Due on receipt.	

<b>Bill To</b>
Clark County Sheriff's Office

	<b>Phone</b>	<b>502-773-7116</b>	
<b>Location</b>	<b>PO</b>	<b>Invoice Type</b>	<b>Rep</b>
1800 PATROL RD	CLARK CO...	HVAC	JR
<b>Description</b>			
To replace existing system and to install a 92% 100,000 btu gas furnace with a 4 Ton AC with all other material and labor			
TOTAL DUE NOW \$6,539.12			
Thank you for your business.			
<b>E-mail</b>	millerhvac@c3bb.com		

A finance charge of 1.50% monthly for invoice not paid by due date or 18% annually

check us out on the web @ [millerheatingandair.com](http://millerheatingandair.com)

CLARK COUNTY SHERIFF'S DEPARTMENT  
 JAIL COMMISSARY  
 RESULTS AND COMMENTS  
 (Continued)



Heating & Cooling  
 P.O. Box 268 Austin, In 47102  
 812-752-3077

**Invoice**

Date	Invoice #
7/20/2022	238636
Terms	
Due on receipt.	

Bill To
New Chapel EMS 1800 Patrol Rd. Charlestown , IN 47111

**PAID**  
 07/25/2022

	Phone #	502-773-7116	
Location	PO	Invoice Type	Rep
1800 PATROL RD	CLARK CO...	HVAC	JR
Description			
To replace existing system and to install a 92% 100,000 btu gas furnace with a 4 Ton AC with all other material and labor			
TOTAL DUE NOW \$6,539.12			
Thank you for your business.			
E-mail	millerhvac@c3bb.com		

A finance charge of 1.50% monthly for invoice not paid by due date or 18% annually

check us out on the web @ millerheatingandair.com

CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
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(Continued)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

We request Noel reimburse the Sheriff's Department Jail Commissary Fund for the payment of the New Chapel EMS expense paid based on a fictitious invoice in the amount of \$6,539.12. (See Summary of Charges, page 32)

**COMPENSATION PAID FOR WORK UNRELATED TO CLARK COUNTY**

In July of 2023, the SBOA was made aware that Sheriff's Department maintenance employees performed work on Noel's personal property during scheduled work hours. One of the maintenance workers (Maintenance Employee 1) provided the ISP with pictures showing the work he and one other maintenance worker performed at Noel's personal property at Noel's direction. Although there were other maintenance workers identified, the SBOA was unable to substantiate these claims with the records available. The pictures provided contained timestamps and the maintenance employee confirmed hours worked for the days the pictures were taken. The SBOA received timecards for the maintenance employees and validated the hours worked to timestamps on the pictures.



CLARK COUNTY SHERIFF'S DEPARTMENT  
 JAIL COMMISSARY  
 RESULTS AND COMMENTS  
 (Continued)



The following schedule shows wages earned by maintenance employees for work unrelated to Clark County:

	<u>Date</u>				<u>Total Hours</u>	<u>Rate</u>	<u>Gross Pay</u>	
	<u>08-08-18</u>	<u>11-12-18</u>	<u>11-13-18</u>	<u>07-22-19</u>				
Maintenance Employee 2			8.08		8.08	\$ 32.71	\$ 264.29	
Maintenance Employee 1	10.02	10.28	10.2	10.07	40.57	15.13	<u>613.86</u>	
Total Wages for Work Unrelated to Clark County								<u>\$ 878.15</u>

The SBOA was unable to accurately determine hours worked on Noel's personal property for two of the maintenance employees. Additional costs were incurred by the County for the work performed on Noel's personal property by the Sheriff's Department maintenance employees, but the SBOA was unable to accurately determine all additional costs without supporting documentation.

CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
RESULTS AND COMMENTS  
(Continued)

Indiana Code 35-44.1-1-3 Ghost Employment:

"(a) A public servant who knowingly or intentionally:

- (1) hires an employee for the governmental entity that the public servant serves; and
- (2) fails to assign to the employee any duties, or assigns to the employee any duties not related to the operation of the governmental entity;

commits ghost employment, a Level 6 felony.

(b) A public servant who knowingly or intentionally assigns to an employee under the public servant's supervision any duties not related to the operation of the governmental entity that the public servant serves commits ghost employment, a Level 6 felony.

(c) A person employed by a governmental entity who, knowing that the person has not been assigned any duties to perform for the entity, accepts property from the entity commits ghost employment, a Level 6 felony.

(d) A person employed by a governmental entity who knowingly or intentionally accepts property from the entity for the performance of duties not related to the operation of the entity commits ghost employment, a Level 6 felony.

(e) Any person who accepts property from a governmental entity in violation of this section and any public servant who permits the payment of property in violation of this section are jointly and severally liable to the governmental entity for that property. The attorney general may bring a civil action to recover that property in the county where the governmental entity is located or the person or public servant resides.

(f) For the purposes of this section, an employee of a governmental entity who voluntarily performs services:

(1) that do not:

- (A) promote religion;
- (B) attempt to influence legislation or governmental policy; or
- (C) attempt to influence elections to public office;

(2) for the benefit of:

- (A) another governmental entity; or
- (B) an organization that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code;

CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
RESULTS AND COMMENTS  
(Continued)

- (3) with the approval of the employee's supervisor; and
  - (4) in compliance with a policy or regulation that:
    - (A) is in writing;
    - (B) is issued by the executive officer of the governmental entity; and
    - (C) contains a limitation on the total time during any calendar year that the employee may spend performing the services during normal hours of employment;
- is considered to be performing duties related to the operation of the governmental entity."

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

The SBOA requests Noel reimburse Clark County the amount of \$878.15 for the compensation paid for work unrelated to Clark County performed at Noel's personal property. (See Summary of Charges, page 32)

**PROCEEDS OF VEHICLE SALE NOT DEPOSITED**

A 2008 Chevrolet Tahoe C1500 with VIN 1GNEC030X8R168753 was purchased on May 4, 2017, and titled on June 8, 2017, by the Sheriff's Department. The purchase was made through an online auction retailer that specializes in government surplus items for \$1,705 using Noel's Jail Commissary credit card.

A vehicle information history request from the Bureau of Motor Vehicles (BMV) showed the vehicle was sold on August 22, 2017, to an individual for \$1,500. The ISP interviewed the individual and revealed that the vehicle was given in exchange for HVAC services performed at one of Noel's private properties.

A search of the Jail Commissary records did not show any funds paid to or received by the Sheriff's Department regarding the sale of the 2008 Chevrolet Tahoe C1500.

Indiana Code 5-13-6-1(c) states, in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance . . ."

CLARK COUNTY SHERIFF'S DEPARTMENT  
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(Continued)

Tickets, goods for sale, billings, and other collections, are considered accountable items for which a corresponding deposit must be made in the bank accounts of the unit. The deposit ticket or attached documentation must provide a detailed listing of the deposit, which includes at a minimum, check numbers and corresponding names of the payers. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

We request Noel reimburse the Sheriff's Department Jail Commissary Fund for the proceeds from vehicle sale not deposited in the amount of \$1,500. (See Summary of Charges, page 32)

**JAIL COMMISSARY FUNDS USED TO PURCHASE A BUS TITLED TO NEW CHAPEL FIRE AND EMS**

On January 19, 2022, Noel purchased a 2011 Bluebird Bus VIN BABLCPAXBF281928 from the Government Service Administration Fleet through a third-party auction for \$12,000. Noel authorized the payment out of the Jail Commissary Fund for the purchase of this bus and signed check number 36522. The bus was first titled in the name of New Chapel Fire and EMS. The bus was not registered to the Sheriff's Department until December 28, 2022, when Noel transferred it just a few days before his term as Sheriff ended. The bus was never titled in the name of Clark County. The Sheriff's Department sold the vehicle at auction on June 24, 2023, and recovered \$5,900.

The pictures below demonstrate New Chapel Fire and EMS' purchase of the bus and the payment from the Sheriff's Department.



**CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
RESULTS AND COMMENTS  
(Continued)**

The invoice below shows the actual purchaser was New Chapel Fire and EMS:

SELLER'S RECORD:

**Indiana AUTO AUCTION**  
*Month's Choice*

P.O. Box 8039  
FORT WAYNE, INDIANA 46898-8039  
PHONE: 260-489-2778  
FAX: 260-489-5476  
www.indianautoauction.net



Date: 1/19/2022 Title Received By: ANDY

**ODOMETER MILEAGE STATEMENT**  
Federal law and State law requires that you state the mileage in connection with the transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

SELLER (TRANSFEROR) **G93790**  
GSA FLEET (QMD22)  
77 FORSYTH STREET SW  
ATLANTA, GA 30303

Lic: \_\_\_\_\_  
SLR: \_\_\_\_\_  
STATE THAT THE ODOMETER OF THE VEHICLE DESCRIBED TO THE RIGHT NOW READS **67369**

TO THE BEST OF MY KNOWLEDGE THAT IT REFLECTS THE ACTUAL MILEAGE OF THE VEHICLE DESCRIBED TO THE RIGHT AND ABOVE, UNLESS ONE OF THE FOLLOWING STATEMENTS IS CHECKED.

(1) I HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE THE ODOMETER READING REFLECTS THE AMOUNT OF MILEAGE IN EXCESS OF ITS MECHANICAL LIMITS.

(2) I HEREBY CERTIFY THAT THE ODOMETER READING IS NOT THE ACTUAL MILEAGE. WARNING: ODOMETER DISCREPANCY.

SELLER'S SIGNATURE: *[Signature]* DATE: 2022.01.19 15:38:35  
PRINTED NAME OF SELLER: **Jeremy Kraft**

PURCHASER (TRANSFEREE) **G87055**  
UTICA TOWNSHIP FD.  
5820 UTICA PIKE  
JEFFERSONVILLE, IN 47130

BYR: \_\_\_\_\_  
PURCHASER AUTHORIZED SIGNATURE: *[Signature]* PRINTED NAME OF PURCHASER: **STACEY NOEL**

DATE	TIME	BLOCK	CLERK	STOCK NUMBER	CARB.
1/19/2022	15:16:30	ANDY		30007408	GS0302
VIN#		UNIT #		AUCTION#	
1BABLCPAXBF281928				OO	
YEAR	MAKE	MODEL		BODY	COLOR
2010	BLUE B	SCHOOL BUS		2D	WHT
OPTIONS		HOW SOLD		Blue	100
HARD TOP AUTOMATIC:		RED LIGHT CAUTION		XX Title Absent	Percent Buy Back
ANNOUNCED CONDITIONS					
ONLINE SALE					
Title #			State		
Buyer's Check #			Clerk's Name		

Sale Price	\$ 12,000.00	IN ACCORDANCE WITH GSA TERMS AND CONDITIONS SF FORM 114C GSA Fleet sales are governed solely by the Terms and Conditions set forth in Government form SF 114C and by the GSA special terms and conditions posted at the sale. All other terms and conditions are hereby superseded. SALE #: 80FF12381 CONT #: GS05F27FE1033 PLATE #: G32-0581V APPROP#: 47X4539
Buyer's Fee	\$	
Other	\$	
Total	\$	
Total	\$ 12,000.00	

BUYER'S COPY

**Indiana AUTO AUCTION**  
*Month's Choice*

P.O. Box 8039  
FORT WAYNE, INDIANA 46898-8039  
PHONE: 260-489-2778  
FAX: 260-489-5476  
www.indianautoauction.net

Date: 1/19/2022 Title Received By: ANDY

**ODOMETER MILEAGE STATEMENT**  
Federal law and State law requires that you state the mileage in connection with the transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

SELLER (TRANSFEROR) **G93790**  
GSA FLEET (QMD22)  
77 FORSYTH STREET SW  
ATLANTA, GA 30303

Lic: \_\_\_\_\_  
SLR: \_\_\_\_\_  
STATE THAT THE ODOMETER OF THE VEHICLE DESCRIBED TO THE RIGHT NOW READS **67369**

TO THE BEST OF MY KNOWLEDGE THAT IT REFLECTS THE ACTUAL MILEAGE OF THE VEHICLE DESCRIBED TO THE RIGHT AND ABOVE, UNLESS ONE OF THE FOLLOWING STATEMENTS IS CHECKED.

(1) I HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE THE ODOMETER READING REFLECTS THE AMOUNT OF MILEAGE IN EXCESS OF ITS MECHANICAL LIMITS.

(2) I HEREBY CERTIFY THAT THE ODOMETER READING IS NOT THE ACTUAL MILEAGE. WARNING: ODOMETER DISCREPANCY.

SELLER'S SIGNATURE: *[Signature]* DATE: 2022.01.19 15:38:45  
PRINTED NAME OF SELLER: **Jeremy Kraft**

PURCHASER (TRANSFEREE) **G87055**  
UTICA TOWNSHIP FD.  
5820 UTICA PIKE  
JEFFERSONVILLE, IN 47130

BYR: \_\_\_\_\_  
PURCHASER AUTHORIZED SIGNATURE: *[Signature]* PRINTED NAME OF PURCHASER: **STACEY NOEL**

DATE	TIME	BLOCK	CLERK	STOCK NUMBER	CARB.
1/19/2022	15:16:30	ANDY		30007408	GS0302
VIN#		UNIT #		AUCTION#	
1BABLCPAXBF281928				OO	
YEAR	MAKE	MODEL		BODY	COLOR
2010	BLUE B	SCHOOL BUS		2D	WHT
OPTIONS		HOW SOLD		Blue	100
HARD TOP AUTOMATIC:		RED LIGHT CAUTION		XX Title Absent	Percent Buy Back
ANNOUNCED CONDITIONS					
ONLINE SALE					
Title #			State		
Buyer's Check #			Clerk's Name		

Sale Price	\$ 12,000.00	IN ACCORDANCE WITH GSA TERMS AND CONDITIONS SF FORM 114C GSA Fleet sales are governed solely by the Terms and Conditions set forth in Government form SF 114C and by the GSA special terms and conditions posted at the sale. All other terms and conditions are hereby superseded. SALE #: 80FF12381 CONT #: GS05F27FE1033 PLATE #: G32-0581V APPROP#: 47X4539
Buyer's Fee	\$	
Other	\$	
Total	\$	
Total	\$ 12,000.00	



CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
RESULTS AND COMMENTS  
(Continued)

While expenditures from the Jail Commissary Fund can be used for vehicle and equipment purchases pursuant to IC 36-8-10-21(d)(5), these purchases are allowable to the extent that equipment and vehicles are used by an employee of the Sheriff's Department in course of their official duties. As the vehicle was not immediately titled to the Sheriff's Department and rather titled to New Chapel Fire and EMS, the expenditure from the Jail Commissary Fund would not fall under the Sheriff's discretionary spending powers according to IC 36-8-10-21(1-8). Such an expenditure would also need approval by the county fiscal body pursuant to IC 36-8-10-21(9), which was not obtained here.

Assets purchased must be titled in the name of the unit. In instances where multiple units are purchasing an asset jointly, the asset must be titled in accordance with an interlocal agreement between the units. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, 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 unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

We request Noel reimburse the Sheriff's Department the amount of \$6,100 for the unrecovered difference on the bus's purchase price. (See Summary of Charges, page 32)

**SHERIFF'S DEPARTMENT VEHICLE USED AS A TRADE-IN  
ON A VAN PURCHASED BY NEW CHAPEL EMS**

On June 26, 2019, Noel, as president New Chapel EMS, authorized a sale of a 2009 Dodge Ram 1500 (VIN 1D3HV13T09J532377) to the Sheriff's Department. Check number 34243 was written and signed by Noel from the Jail Commissary Fund to pay for the vehicle. The check was deposited into the New Chapel EMS bank account.

On June 3, 2021, Noel, as president of New Chapel EMS, purchased a 2021 Ram Promaster City Cargo Van with VIN ZFBHRFAB8M6U04889. The sales agreement for the purchase of the van showed Noel traded the 2009 Dodge Ram 1500 (VIN 1D3HV13T09J532377) on the van purchased. The sales agreement showed Noel received a \$10,000 trade-in allowance toward the purchase. The 2009 Dodge Ram 1500 was owned by the Sheriff's Department at that time. A search of the jail commissary records did not show any funds paid to or received by the Sheriff's Department regarding the trade-in of the 2009 Dodge Ram 1500 for the van purchased.

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

We request Noel reimburse the Sheriff's Department \$10,000 for the 2009 Dodge Ram 1500 that was traded-in on a van purchased by New Chapel EMS. (See Summary of Charges, page 32)

CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
RESULTS AND COMMENTS  
(Continued)

**TELEVISION PURCHASED FROM JAIL COMMISSARY  
FUND FOUND AT PERSONAL PROPERTY OF NOEL**

On January 10, 2020, Noel purchased a Samsung 75" television from a local vendor with Jail Commissary Funds. The invoice for the purchase showed the original list price of the television to be \$1,997.99 with a discount of 30 percent for a final purchase price of \$1,398.59. Additional items were included in the purchase bringing the total amount on the invoice to \$3,957.79. Check number 34758 was written to the vendor from the Jail Commissary Fund for the total amount of the invoice. The check cleared the jail commissary bank account on January 14, 2020.

On November 29, 2023, the SBOA attended with the ISP on a search warrant on Noel's personal pole barn. While inside the pole barn, the SBOA found a Samsung 75" television with a yellow sticker showing the price of \$1,997.99. The box also had the word "Sheriff" written on it. The pictures below were taken during the search warrant.



CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
RESULTS AND COMMENTS  
(Continued)



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 unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

We request Noel reimburse the Sheriff's Department Jail Commissary Fund for the television found at Noel's personal property in the amount of \$1,398.59. (See Summary of Charges, page 32)

CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
RESULTS AND COMMENTS  
(Continued)

**LOSS ON SALE OF KAWASAKI MULE**

On May 31, 2017, Noel issued check number 32250 in the amount of \$16,698 from the Jail Commissary Fund to purchase a Kawasaki FXT LE Black Mule (Mule) with serial number JKBAFSC10HB507294 from a local business. On July 24, 2017, Noel sold the Mule to an employee of the Sheriff's Department for \$10,000. The employee issued a cashier's check with sequence number 63000340 to finalize the purchase. The cashier's check was deposited to the jail commissary bank account on July 24, 2017. The sale of the Mule yielded a net loss to the Jail Commissary Fund of \$6,698 within two months of the original purchase date.

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

We request Noel reimburse the Sheriff's Department for the loss on the sale of the Kawasaki Mule in the amount of \$6,698. (See Summary of Charges, page 32)

**DISCLOSURE OF RELATED-PARTY TRANSACTION**

An examination of the records at the Sheriff's Department and documents obtained through the Indiana Bureau of Motor Vehicles (BMV) identified five vehicles transferred from the Sheriff's Department to New Chapel EMS, for which Noel was the president. Although New Chapel EMS was originally organized as a volunteer fire department, we were not able to confirm it was operating in that capacity during the period of examination.

Vehicle 1: 2000 Ford E450 Ambulance VIN 1FDXE45F61HA06789

BMV documents showed on October 10, 2015, the Sheriff's Department purchased a 2000 Ford E450 Ambulance (ambulance) from the Jail Commissary Fund through the General Services Administration's Federal Acquisition Service (GSA, FAS) for \$24,525. The ambulance was not recorded in the Sheriff's Department fleet records, nor was it listed on the Clark County Commissioner's insurance listings. On December 30, 2015, the ambulance was transferred to New Chapel EMS by Noel for \$1. No documentation was presented for examination that justifies the appropriateness of the transfer.

Vehicles 2, 3, and 4:

- #2 - 2014 Chevrolet Silverado 1500 VIN 3GCPCPEC6EG116842
- #3 - 2014 Chevrolet Silverado 1500 VIN 1GCRCPEHXEZ116444
- #4 - 2014 Chevrolet Silverado 1500 VIN 3GCPCPEH5EG366679

According to BMV documents, vehicles 2, 3, and 4 were all purchased through GSA, FAS on May 22, 2015. They were all transferred to New Chapel EMS on December 30, 2015, for \$1 each. No documentation supporting the sale or appropriate transfer of the vehicles was available for examination. The vehicles were not recorded in either the Sheriff's Department asset listings or the insurance listing kept and maintained by the office of the Board of County Commissioners.

CLARK COUNTY SHERIFF'S DEPARTMENT  
 JAIL COMMISSARY  
 RESULTS AND COMMENTS  
 (Continued)

Vehicle 5: 2002 International 4000 4300 VIN HTMMAAM02H533700

According to BMV documents, the Sheriff's Department purchased a 2002 International 4000 4300 truck from a private party on October 7, 2015, for \$18,500. This purchase was paid from the Jail Commissary Fund with check number 32613. On January 28, 2021, the vehicle was transferred to New Chapel EMS for \$1, for which there is no supporting documentation.

Vehicles Transferred to New Chapel EMS:

No.	Vehicle	Purchase Price	Sale/Transfer Price	Received in Commissary Fund
1	2000 Ford E450 Ambulance VIN 1FDXE45F61HA06789	\$ 24,525	\$ 1	NO
2	2014 Chevrolet Silverado 1500 VIN 3GCPCPEC6EG116842	8,100	1	NO
3	2014 Chevrolet Silverado 1500 VIN 1GCRCPEHXEZ116444	6,975	1	NO
4	2014 Chevrolet Silverado 1500 VIN 3GCPCPEH5EG366679	6,756	1	NO
5	2002 International 4000 4300 VIN HTMMAAM02H533700	N/A	1	NO

The transfer of the five vehicles listed above was not accompanied by an agreement between the Sheriff's Department and New Chapel EMS, nor was there record of payment from New Chapel EMS to the Jail Commissary Fund. The transfers to the volunteer fire department may have been otherwise permissible if in accordance with IC 36-1-11-5.7, the disposing agent was not simultaneously the president of the receiving entity. A conflict of Interest disclosure form was not filed by Noel. Based upon the circumstances, the SBOA would have expected to receive a conflict of interest disclosure for this related-party transaction. There was not one on file during the examination period that covered this matter.

A disclosure in compliance with IC 35-44.1-1-4(d), must meet the following requirements:

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

CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
RESULTS AND COMMENTS  
(Continued)

Conflict of interest disclosures must be completed on Gateway. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

The attorney for the unit or a private attorney must be consulted in regard to whether a conflict of interest disclosure statement must be filed and whether the format of the disclosure is sufficient. (*Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1*)

**SPECIAL INVESTIGATION COSTS**

The State of Indiana incurred additional audit costs due to the special investigation of the Sheriff's Department funds.

Indiana Code 5-11-1-27(m) states in part:

"If the attorney general institutes civil proceedings related to this section or under IC 5-11-5-1, the attorney general shall seek, in addition to the recovery of any funds misappropriated, diverted, or unaccounted for, restitution of:

- (1) Costs incurred by the state board of accounts . . ."

We request Noel reimburse the State of Indiana \$146,920.93 for special investigation costs. (See Summary of Charges, page 32)

**INTERNAL CONTROL DEFICIENCIES**

We noted deficiencies in internal controls which contributed to the misappropriation of the Jail Commissary Funds, as follows:

**Jail Commissary Fund:** IC 36-8-10-21 establishes a Jail Commissary Fund to be used by any County that sells merchandise to inmates. Clark County established such a fund. Section (e) requires that the Sheriff maintain a record of the receipts and disbursements of the fund and requires that the Sheriff provide a copy of this record to the county fiscal body semiannually by July 1 and December 1 of each year. This record was prepared semiannually by the Sheriff's Department during the period January 1, 2015 to December 31, 2022. The Sheriff's Department forwarded the report to the Auditor's Office.

Per inquiry of members of the county fiscal body, they did not receive or review the semiannual reports prepared by the Sheriff. This allowed inappropriate receipts to be deposited into and inappropriate disbursements to be paid from the Jail Commissary Fund, without any oversight. The following are conditions noted during the examination of the jail commissary:

**Auction Sales:** The Sheriff's Department held several auctions during the period to dispose of DRMO property and surplus property of the Sheriff's Department and the County. Very little documentation was retained at the Sheriff's Department documenting the proceeds from the sales. Without supporting documentation, we could not determine the validity and accountability of monies received.

CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
RESULTS AND COMMENTS  
(Continued)

**Missing Records:** Sheriff's Department Jail Commissary Fund records were missing for 2018.

**Multiple Positions Held:** A Sheriff's Department employee was paid as both an employee and consultant during the same period and during the time he was appointed Sheriff in a neighboring county. A record of time worked was not retained for all three positions although required by IC 5-11-9-4(b). In addition, a 1099 was not issued by either the County Auditor or the Sheriff's Department for the consultant position.

**DRMO Sales:** During the period reviewed, the Sheriff's Department obtained approximately \$5 to \$7 million of DRMO property. The intention of the DRMO program is for governmental entities to obtain usable property unused by the federal government. However, Noel held most of the property for the given time allowed and then either sold the property at auctions or gave it to individuals. Some proceeds from the auctions were deposited into the jail commissary fund, however because of the lack of documentation from the sales we could not validate that all sale proceeds were deposited.

Due to the lack of oversight, Noel was able to deposit unapproved funds into the Jail Commissary Fund and use those funds for improper purchases and to engage in activities with entities he was affiliated with outside the Sheriff's Department.

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 examination by SBOA are expected to adhere to these standards. These 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 LAW ENFORCEMENT AND STATE AGENCIES**

It is our understanding that there are ongoing investigations by the ISP and the Indiana Department of Revenue. A copy of the filed report has been sent to the local prosecutor's office and to the Office of the Indiana Attorney General.

CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
RESULTS AND COMMENTS  
(Continued)

**INSURANCE COVERAGE**

The following is information regarding insurance obtained by the County:

<u>Period</u>	<u>Amount</u>
01-01-15 to 01-01-16	\$ 90,000
01-01-16 to 01-01-17	90,000
12-31-16 to 12-31-17	240,000
12-31-17 to 12-31-18	240,000
12-31-18 to 12-31-19	240,000
12-31-19 to 12-31-20	240,000
12-31-20 to 12-31-21	240,000
12-31-21 to 12-31-22	240,000



CLARK COUNTY SHERIFF'S DEPARTMENT  
JAIL COMMISSARY  
EXIT CONFERENCE

The contents of this report were discussed on February 14, 2024, with Scott A Maples Jr., County Sheriff; Diane Shahroudi, Sheriff's Secretary; Jack Coffman, Commissioner; Bryan Glover, President of the Board of County Commissioners; Connie Sellers, Commissioner; Barbara Hollis, President of the County Council; Brian Lenfert, Council member; Kevin Vissing, Council member; John Miller, Council member; R. Scott Lewis, County Attorney; Danny Yost, County Auditor; Jessica Huffman, Chief Deputy Auditor; Sabrina Corbin, Commissioner's Administrative Assistant; and Marcy Grube, CPA Contractor for Sheriff's Department.

CLARK COUNTY SHERIFF'S DEPARTMENT  
 JAIL COMMISSARY  
 SUMMARY OF CHARGES  
 (Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Jamey Noel, former Clark County Sheriff:			
Questionable Expenditures from the Jail Commissary Fund, pages 5 through 7	\$ 101,472.00	\$ -	\$ 101,472.00
Unsupported Expenditures from the Jail Commissary Fund, pages 7 and 8	356,842.39	-	356,842.39
Fictitious Invoice Paid from Jail Commissary Fund, pages 14 through 17	6,539.12	-	6,539.12
Compensation Paid for Work Unrelated to Clark County, pages 17 through 20	878.15	-	878.15
Proceeds of Vehicle Sale Not Deposited, pages 20 and 21	1,500.00	-	1,500.00
Jail Commissary Funds Used to Purchase a Bus Titled by New Chapel Fire and EMS, pages 21 through 23	6,100.00	-	6,100.00
Sheriff's Department Vehicle Used as a Trade-In on a Van Purchased by New Chapel EMS, page 23	10,000.00	-	10,000.00
Television Purchased from Jail Commissary Fund Found at Personal Property of Noel, pages 24 and 25	1,398.59	-	1,398.59
Loss on Sale of Kawasaki Mule, page 26	6,698.00	-	6,698.00
Jamey Noel, former Clark County Sheriff, and Kenneth Hughbanks, jointly and severally:			
Unsupported Expenditures to Hughbanks Enterprises LLC, pages 8 through 12	262,567.35	-	262,567.35
Payments to Hughbanks Enterprises LLC Not in Accordance with Grant Agreement, pages 13 and 14	17,500.00	-	17,500.00
Special Investigation Costs, page 28	<u>146,920.93</u>	-	<u>146,920.93</u>
Totals	<u>\$ 918,416.53</u>	<u>\$ -</u>	<u>\$ 918,416.53</u>

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



**Tonya J. Bond**  
[tbond@psrb.com](mailto:tbond@psrb.com)

**OFFICIAL RESPONSE**

February 21, 2024

**Via Email Only to**

Paul Joyce, [pjoyce@sboa.in.gov](mailto:pjoyce@sboa.in.gov)  
Lisa David, [ldavid@sboa.in.gov](mailto:ldavid@sboa.in.gov)  
Indiana State Board of Accounts  
301 West Washington Street, Room E418  
Indianapolis, IN 46204-2765

**Re: Clark County Sheriff's Office Response to the State Board of  
Accounts Special Investigation Report of Clark County  
Sheriff's Office Jail Commissary, Clark County, Indiana,  
January 1, 2015 to December 31, 2022**

Dear Mr. Joyce and Ms. David:

I serve as Legal Deputy for Sheriff Scottie Maples of the Clark County Sheriff's Office. This letter is submitted as the Clark County Sheriff's Office's official response to the Indiana State Board of Accounts (SBOA) Special Investigation Report dated February 15, 2024 for the time period January 1, 2015 to December 31, 2022 when former Sheriff Jamey Noel (Noel) was in office.<sup>1</sup>

The Indiana State Police (ISP) referred this matter to the SBOA in July 2023 after Sheriff Maples reported possible criminal activities to ISP. Upon the SBOA's request, Sheriff Maples and the Clark County Sheriff's Office provided the SBOA with full access to all Sheriff's Office records, including all bank records and personnel requested. The SBOA's investigation largely concentrated on the Jail Commissary Fund during the time that Noel was the Clark County Sheriff.

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<sup>1</sup> Sheriff Maples took office on January 1, 2023.

The report sets forth charges against Noel and a former Sheriff's Office employee Kenneth Hughbanks (Hughbanks) due to malfeasance, misfeasance, or nonfeasance. These charges are summarized on page 32 of the report and include reimbursement amounts demanded from Noel and Hughbanks. As of the date of this response, Noel has been charged with crimes associated with his actions during the time he served as Sheriff. His case is pending in Clark Circuit Court 1 under Cause No. 10C01-2311-F5-000297. The Clark County Sheriff's Office is not responding to those charges contained in the SBOA's report. The Sheriff's Office notes that, because of the pending criminal charges against Noel, it did not contact Noel or Hughbanks during the SBOA's investigation to determine whether either of them could provide additional information to the SBOA to clear any of these charges.

This response, instead, addresses the Internal Control Deficiencies identified in the report beginning on page 28. These deficiencies were identified during the investigation of records that were maintained by Noel before Sheriff Maples took office. Even so, the Clark County Sheriff's Office, under Sheriff Maples' leadership, is reviewing its current policies and procedures to confirm whether each noted deficiency has already been corrected since the time Sheriff Maples took office or whether additional safeguards should be implemented.

The Clark County Sheriff's Office provides the following in response to the SBOA's noted internal control deficiencies:

### **Jail Commissary Fund**

The Clark County Sheriff's Office acknowledges the deficiencies identified in internal controls related to the Jail Commissary Fund by the former sheriff, as outlined in IC 36-8-10-21. We understand the importance of maintaining accurate records of receipts and disbursements and providing timely reports to the county fiscal body, as mandated by statute.

Sheriff Maples has been committed to transparency and accountability. In response to the SBOA's concerns, the Clark County Sheriff's Office is committed to taking additional proactive measures to address any remaining deficiencies to enhance transparency and accountability in the management of the Jail Commissary Fund. The Clark County Sheriff's Office has historically provided the semiannual report to the Auditor's Office. Moving forward, we will ensure that the semiannual report is also presented at public council meetings and public commissioner's meetings, as required by law. Additionally, we will provide a

detailed list of all purchases and expenditures from the Jail Commissary Fund to facilitate greater visibility and oversight.

We recognize the significance of these corrective actions in safeguarding the integrity of the Jail Commissary Fund and regaining public trust. Our office remains dedicated to upholding the highest standards of financial stewardship and compliance with statutory obligations. Thank you for bringing these concerns to our attention, and please be assured of our commitment to rectifying these internal control deficiencies promptly and effectively.

### **Auction Sales**

The Clark County Sheriff's Office acknowledges the concerns raised regarding the lack of documentation and accountability surrounding auction sales of DRMO property and surplus property by the former sheriff. We understand the importance of maintaining thorough records to ensure transparency and accountability in all financial transactions.

The current administration has held only one auction. In doing so, it kept records documenting proceeds from the sales to confirm the validity and accountability of monies received. Regardless, in response to the SBOA's noted concerns, the Clark County Sheriff's Office has decided to implement additional proactive measures to address the deficiencies identified. Moving forward, we will no longer conduct auction sales of DRMO properties. Instead, we are committed to responsibly disposing of, returning, or transferring any DRMO property that is no longer needed to serve the agency or the community.

Additionally, to further ensure accountability and proper management of DRMO property, the Clark County Sheriff's Office performs an annual DRMO property inventory. This annual inventory process enhances our ability to track and document the status and whereabouts of all DRMO property under our jurisdiction.

By discontinuing auction sales of DRMO property and performing annual inventory checks, we intend to streamline our processes to ensure that all property disposition activities are conducted in a manner that prioritizes accountability and compliance with regulatory requirements. We recognize the importance of safeguarding public funds and maintaining the trust of the community we serve.

We appreciate the opportunity to address these concerns and assure the SBOA that the Clark County Sheriff's Office remains committed to upholding the highest standards of integrity and fiscal responsibility in all our operations. Thank you for bringing this matter to our attention, and please be assured of our dedication to implementing necessary reforms to improve our internal controls and practices regarding property disposition.

### **Missing Records**

The Clark County Sheriff's Office acknowledges the concern regarding missing records for the Jail Commissary Fund in 2018. We understand the importance of maintaining comprehensive records to ensure transparency and accountability in the management of funds.

In response to this noted deficiency, the Clark County Sheriff's Office is implementing measures to enhance record-keeping practices. Moving forward, we will begin keeping a digital copy of all Jail Commissary Fund records in addition to the hard or paper copies. By maintaining digital copies of these records, we intend to mitigate the risk of records being lost or misplaced and ensure accessibility for future reference or auditing purposes.

We are committed to improving our internal controls and processes to prevent similar incidents from occurring in the future. Thank you for bringing this matter to our attention, and please be assured of our dedication to upholding the highest standards of integrity and accountability in all aspects of our operations.

### **Multiple Positions Held**

The Clark County Sheriff's Office acknowledges the concerns raised regarding the multiple positions held by a department employee and the lack of proper documentation, including the issuance of tax forms under the former sheriff.

In response to these concerns, we are committed to ensuring compliance with all relevant regulations and requirements. Moving forward, the Clark County Sheriff's Office will implement measures to ensure that any employee paid by the agency, whether as an employee or consultant, receives the proper tax forms. This will include timely issuance of 1099 forms by both the County Auditor and the Sheriff's Office for consultant positions as required by law.

Furthermore, we will reinforce our internal policies regarding timekeeping practices. All employees of the Clark County Sheriff's Office will be reminded of their obligation to keep accurate and thorough time records for all positions held within the agency. This will help to ensure transparency and accountability in payroll processes and prevent instances of improper payment or lack of documentation.

We take these matters seriously and are committed to upholding the highest standards of integrity and compliance within our organization. Thank you for bringing these concerns to our attention, and please be assured of our dedication to implementing necessary reforms to address these issues effectively.

### **DRMO Sales**

The Clark County Sheriff's Office acknowledges the concerns raised regarding the handling of DRMO property during the period reviewed by the former sheriff. We understand the importance of ensuring that DRMO property is utilized in a manner that aligns with the intention of the program and serves the needs of our community.

In response to these concerns, the Clark County Sheriff's Office under the leadership of Sheriff Scottie Maples is committed to implementing proactive measures to address the issues identified. Moving forward, we plan to only utilize DRMO property that is useful to the agency in serving the community. Since assuming the role of Sheriff, Sheriff Maples has not obtained any new DRMO property, and efforts have been made to return or transfer any non-essential property to other agencies.

We recognize the significance of proper oversight and control in managing DRMO property to prevent misuse or improper handling. As part of our commitment to improving internal controls, we will ensure that all future acquisitions and disposals of DRMO property are conducted in accordance with established policies and procedures. This includes implementing adequate control activities, such as reconciliations, authorizations, and approval processes, to detect and prevent any unfavorable events related to the handling of DRMO property.

We are dedicated to upholding the highest standards of integrity and accountability in all aspects of our operations. Thank you for bringing these concerns to our attention, and please be assured of our commitment to implementing necessary reforms to ensure the proper management of DRMO property and adherence to internal control standards.

Paul Joyce  
Lisa David  
February 21, 2024  
Page 6 of 6

In closing, Sheriff Maples and the Clark County Sheriff's Office appreciate the SBOA's time and effort in auditing its records. They will continue to be completely transparent with the Clark County Council, Clark County Commissioners, Indiana State Board of Accounts, and the citizens of Clark County.

If you have any questions about this response, please call Sheriff Maples directly or me.

Respectfully submitted,

A handwritten signature in blue ink that reads "Tonya J. Bond". The signature is written in a cursive style with a horizontal line underneath it.

Tonya J. Bond

ec: Sheriff Maples  
Chief Deputy Randy Thomas





# BOARD OF COMMISSIONERS

Clark County Government Center, Room 205  
300 Corporate Drive • Jeffersonville, Indiana 47130  
812.285.6275 • Fax 812.285.6366 • <http://clarkcounty.in.gov>

Bryan Glover  
Connie Sellers  
Jack Coffman

R. Scott Lewis, County Attorney

February 23, 2024

Indiana State Board of Accounts  
302 West Washington Street  
Room E 418  
Indianapolis, IN 46204-2765

**Submitted via email to: [officialresponse@sboa.in.gov](mailto:officialresponse@sboa.in.gov)**

**Re: Official Response to Special Investigation Report of the Clark County Sheriff's Department Jail Commissary Fund**

To Whom It May Concern:

As County Attorney for Clark County Government, this Official Response is submitted on behalf of the Clark County Commissioners, the Clark County Council and the Clark County Auditor.

Pursuant to Indiana law, a Jail Commissary Fund is not subject to claims approval by the County Commissioners, is not subject to appropriations by the County Council, is not maintained by the County Auditor, and is maintained by a Sheriff in a separate bank account from other County Funds. Consequently, a Sheriff has virtually exclusive control over a Jail Commissary Fund as provided by Indiana law. In addition, since a County Sheriff is a constitutionally-created elected office that is separate from both the County Executive and County Fiscal Body, it is well-settled Indiana law that County Commissioners and County Councils do not have control over the acts of a Sheriff. Therefore, the County Commissioners, County Council and County Auditor support the response submitted by Sheriff Maples and further support the implementation of the corrective actions and proactive measures as identified by Sheriff Maples in his response. The County Commissioners, County Council and County Auditor also support the reimbursement to the Jail Commissary Fund for all improper expenditures by filing claims against former Sheriff Noel's Public Official Insurance Bonds.

Sincerely,

R. SCOTT LEWIS  
County Attorney

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AFFIDAVIT

STATE OF INDIANA            )  
Clark COUNTY)

We, James Donoho and Chris Sedam, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of Clark County, Indiana, for the period from January 1, 2015 to December 31, 2022, is true and correct to the best of our knowledge and belief.

Chris Sedam  
James Donoho  
Field Examiners

Subscribed and sworn to before me this 15 day of February, 2024

Sabrina Corbin  
Notary Public

My Commission Expires: 08/29/2030  
County of Residence: Clark

