

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF VINCENNES

KNOX COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

09/17/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Catherine M.M. Lane	01-01-23 to 12-31-24
Mayor	Joe Yochum	01-01-23 to 12-31-24
President of the Board of Public Works and Safety	Joe Yochum	01-01-23 to 12-31-24
President Pro Tempore of the Common Council	Tim Salters Brian Grove	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the Utility Services Board	Ryan Clark Tom Nowaskie	01-01-23 to 12-31-23 01-01-24 to 12-31-24
Water Utility General Manager	L. Kirk Bouchie	01-01-23 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF VINCENNES, KNOX COUNTY, INDIANA

This report is supplemental to the audit report of the City of Vincennes (City), for the period from January 1, 2023 to December 31, 2023. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the City. It should be read in conjunction with the Financial Statement Audit Report of the City, which provides our opinions on the City's financial statement. This report may be found at 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.

Beth Kelley, CPA, CFE
Deputy State Examiner

August 29, 2024

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CLERK-TREASURER
CITY OF VINCENNES

CLERK-TREASURER
CITY OF VINCENNES
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS

Condition and Context

Internal control deficiencies resulted in the noncompliance over the annual financial report, bank account reconciliations, overdrawn cash balances, fund sources and uses - CEDIT and Motor Vehicle Highway (MVH) - Restricted, and compensation and accrued leave time detailed further in the comments below.

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. . . ."

ANNUAL FINANCIAL REPORT

A similar comment also appeared in prior Report 000000242S, entitled *ANNUAL FINANCIAL REPORT - OTHER INFORMATION*.

Condition and Context

Financial 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 AFR contained the following errors:

CLERK-TREASURER
CITY OF VINCENNES
AUDIT RESULTS AND COMMENTS
(Continued)

Financial Data

Fund	Beginning Cash and Investment Balance		Receipts		Disbursements		Ending Cash and Investment Balance	
	Over	(Under) Stated	Over	(Under) Stated	Over	(Under) Stated	Over	(Under) Stated
Motor Vehicle Highway	\$	823,939	\$	1,095,126	\$	1,320,840	\$	598,225
MVH Restricted		(823,938)		(1,095,125)		(1,813,641)		(105,422)
Mem. Pk Cemetery Perp Savings		(690,000)		690,000		-		-
Mausoleum		(84,999)		-		8,000		(92,999)
Mausoleum Earnings		(245,000)		-		30,000		(275,000)
Joseph Sutherland Estate		(5,001)		-		116		(5,117)
CDBG Program		-		(510,000)		(510,000)		-
IHCDA HA-023-003		-		(147,516)		(112,281)		(35,235)
General Fund		-		-		(3,279,502)		3,279,502
Park & Recreation		-		-		(357,668)		357,668
Fire Department		-		-		(1,855,666)		1,855,666
TIF		-		-		(15,000)		15,000
Police Pension		-		-		(251,081)		251,081
Fire Pension		-		-		(563,116)		563,116
Coronavirus State and Local Fi		-		-		(71,500)		71,500
LIT Public Safety		-		-		(187,194)		187,194
Recycle Fund		-		-		(236,677)		236,677
Cem Perp Care		-		-		705,000		(705,000)

In addition to the errors noted above, 11 funds were duplicated, which resulted in the total beginning cash and investment balance, receipts, disbursements, and ending cash and investment balance to be overstated by \$13,000,166; \$2,057; \$3,386; and \$12,998,837, respectively. Also, other immaterial errors resulted in an understatement of beginning cash and investment balance and receipts by \$185,000 and \$2,752, respectively, an overstatement of disbursements by \$3,529, and an understatement of ending cash and investment balance of \$191,281.

Audit adjustments were proposed, accepted by the City, and made to the financial statement and the Combining Schedule of Receipts, Disbursements, and Cash and Investments Balances - Regulatory Basis presented as Other Information in the Financial Statement Audit Report of the City.

Grants

- The Investments for Public Works and Economic Development Facilities expenditures were overstated by \$34,696. The Federal Grantor Agency, Cluster Title, Program Title, and Assistance Listings Number were also reported incorrectly.
- The Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii expenditures and the amount passed through to subrecipient were each overstated by \$10,000.
- The Home Investment Partnerships Program expenditures were understated by \$147,516.
- The Historic Preservation Fund Grants-In-Aid program expenditures were understated by \$31,311.
- The Assistance to Firefighters Grant expenditures were understated by \$61,216.
- The Highway Planning and Construction expenditures were overstated by \$141,492.

CLERK-TREASURER
CITY OF VINCENNES
AUDIT RESULTS AND COMMENTS
(Continued)

- Additional errors included one incorrect Pass-Through Entity and one incorrect Pass-Through Entity (or Other) Identifying Number.

Audit adjustments were proposed, accepted by the City, and made to the Schedule of Expenditures of Federal Awards presented in the Federal Compliance Audit Report of the City.

Payables and Receivables

No amounts were reported in Gateway for accounts payable or accounts receivable for the City, and no amounts were reported for accounts payable for the Utilities. The City has determined that the Schedule of Payables and Receivables will not be presented as Other Information in the Financial Statement Audit Report of the City.

Investment Fund Statement

The City did not include an updated Investment Fund Statement as of December 31, 2023, which resulted in a \$53,000 understatement of the ending investment balance.

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](#)."

BANK ACCOUNT RECONCILIATIONS

The same comment also appeared in prior Report 000000242S.

Condition and Context

Bank account reconciliations were performed each month during the audit period for the City and Water and Wastewater Utilities (Utilities) 15 bank accounts. The City used the Normal Reconcile Sheet to reconcile its bank accounts and funds ledger balance, and the Utilities used a standard reconciling form to reconcile its bank accounts and funds ledger balance. However, the City and Wastewater funds ledger balances used in the reconciliation were \$52,695 less and \$11,324 more, respectively, than the combined balance on the City's Schedule of Balances by Fund report and the Utility's Standard General Ledger report which were used to prepare the financial statement. As a result, the ending reconciled bank balance was \$41,371 less than the ending cash balance per the financial statement.

We also noted numerous outstanding electronic fund transfer (EFT) debits and credits used to balance the City's funds ledger balance to the bank balance. Most of the EFTs were offset by either a debit or credit which resulted in a zero-dollar effect overall, but the EFTs were still shown on the City's bank reconciliation as outstanding.

CLERK-TREASURER
CITY OF VINCENNES
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

OVERDRAWN CASH BALANCES

A similar comment also appeared in the prior Reports B59778 and 000000242S, entitled *OVERDRAWN CASH BALANCES*.

Condition and Context

The City transferred \$60,000 from the General Fund to the Recycle Fund at year end to achieve a positive balance and avoid reporting a negative cash balance in the Recycle Fund as of December 31, 2023.

Criteria

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

FUND SOURCES AND USES - CREDIT AND MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED

A similar comment also appeared in the prior Reports B55715, entitled *MOTOR VEHICLE HIGHWAY RESTRICTED EXPENDITURES*; B57255, entitled *MOTOR VEHICLE HIGHWAY RESTRICTED EXPENDITURES*; B59778, entitled *MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND DISBURSEMENTS*; and 000000242S, entitled *MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND*.

Condition and Context

The City properly recorded 50 percent of its state motor vehicle highway distributions to the MVH Restricted fund each month when received. However, the City incorrectly posted a portion of its December 2023 local tax distributions dedicated to the Motor Vehicle Highway fund totaling \$73,335 to the MVH Restricted fund.

Due to a negative fund balance in the MVH Restricted fund at year end in January 2024, the Common Council authorized a transfer in the amount of \$305,000 from the Co Econ Dev Income Tax (Credit) fund to the MVH Restricted fund that was backdated and posted to the ledger in December 2023. Transfers of any type are not allowed out of funds that receive economic development income taxes.

Ten disbursements from the MVH Restricted fund were selected for testing. Six of those disbursements totaling \$7,664 were not used for construction, reconstruction, or preservation purposes.

CLERK-TREASURER
CITY OF VINCENNES
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

Indiana Code 8-14-1-5(c) states: "Except as provided in subsection (d), 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."

Indiana Code 6-3.6-10-2 states:

"A county, city, or town may use revenue allocated for economic development purposes under [IC 6-3.6-6-9](#) for any combination of the following purposes:

- (1) To pay all or a part of the interest owed by a private developer or user on a loan extended by a financial institution or other lender to the developer or user if the proceeds of the loan are or are to be used to finance an economic development project.
- (2) For the retirement of bonds for economic development purposes.
- (3) For leases or for leases or bonds entered into or issued before the date the county economic development income tax ([IC 6-3.5-7](#) repealed) was imposed if the purpose of the lease or bonds would have qualified as a purpose under this article at the time the lease was entered into or the bonds were issued.
- (4) The construction or acquisition of, or remedial action with respect to, a capital project for which the unit is empowered to issue general obligation bonds or establish a fund under any statute listed in [IC 6-1.1-18.5-9.8](#).
- (5) The retirement of bonds issued under any provision of Indiana law for a capital project.
- (6) The payment of lease rentals under any statute for a capital project.
- (7) Contract payments to a nonprofit corporation whose primary corporate purpose is to assist government in planning and implementing economic development projects.
- (8) Operating expenses of a governmental entity that plans or implements economic development projects.
- (9) Funding of a revolving fund established under [IC 5-1-14-14](#).
- (10) For a regional venture capital fund or a local venture capital fund.
- (11) For any lawful purpose for which money in any of its other funds may be used."

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)

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CLERK-TREASURER
CITY OF VINCENNES
AUDIT RESULTS AND COMMENTS
(Continued)

COMPENSATION AND ACCRUED LEAVE TIME

A similar comment appeared in a Management Letter addressed to the Clerk-Treasurer for the audit period ending December 31, 2023.

Condition and Context

Ten employees' payroll claims were selected for testing. The following noncompliance was noted:

- None of the claims were approved by the Common Council, and one claim was not approved by the department head.
- One of the employees tested was paid for 413 hours of compensatory time when, as a non-public safety employee, the employee was only eligible to accrue a maximum of 120 hours of compensatory time. The same employee received a pay increase, but approval of the increase was not documented in the Common Council minutes or the employee's personnel file.

Eight additional employees were selected for testing related to accrual of leave time. The City began using ADP in October 2022. The ADP system accrued the employee's vacation and personal time as of January 1, 2023, for six of the employees tested. The ADP system also carried over personal time from the prior year for four of the employees tested. The beginning of year accruals for vacation and personal time and the carryover of prior year unused personal time were not in accordance with the City's personnel policies.

Criteria

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

CLERK-TREASURER
CITY OF VINCENNES
AUDIT RESULTS AND COMMENTS
(Continued)

The City's Personnel Policies Handbook dated December 2021 states in part:

"3.15.3 Maximum Compensatory Time Accrual

Non-Public Safety employees may accrue one hundred and twenty (120) compensatory time hours before monetary compensation is paid. . . .

4.1.1 Terms and Conditions of Vacation

A. Vacation leave is computed from the initial date of employment, provided the employment relationship has been uninterrupted. . . .

4.3 PERSONAL LEAVE

Full-time City employees shall be entitled to three (3) personal leave days per year. These personal leave days are accrued and given on the first of January, May, and September. Personal leave day are not accumulated from year to year. . . ."

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts.
(Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CLERK-TREASURER
CITY OF VINCENNES
EXIT CONFERENCE

The contents of this report were discussed on August 29, 2024, with Catherine M.M. Lane, Clerk-Treasurer; Joe Yochum, Mayor; and Brian Grove, President Pro Tempore of the Common Council.

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WATER AND WASTEWATER UTILITIES
CITY OF VINCENNES

WATER AND WASTEWATER UTILITIES
CITY OF VINCENNES
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS

Condition and Context

Internal control deficiencies within the Water and Wastewater Utilities resulted in the noncompliance over capital assets, advance payments, and fuel purchases for personal vehicle detailed further in the comments below.

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. . . ."

CAPITAL ASSETS

Condition and Context

The Water and Wastewater Utilities operated independently from the City. The City had adopted a capital asset policy, but the policy only addressed assets owned by the City. The Utility Services Board had not adopted a capital asset policy that specifically addressed the assets of the Utilities. In addition, a complete physical inventory of the Utilities' capital assets had not been conducted every two years as required.

Five capital assets purchased by the Utilities were selected for testing. Two of the assets should not have been included in the capital asset listing as the associated expenditures were for professional services, and one of the assets should have been removed from the listing as it was for a piece of equipment no longer owned by the Utilities.

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)

WATER AND WASTEWATER UTILITIES
CITY OF VINCENNES
AUDIT RESULTS AND COMMENTS
(Continued)

ADVANCE PAYMENTS

Condition and Context

Water and Wastewater Utility employees were paid on a weekly basis. For 51 of 52 pay periods during the audit period, the Utilities' General Manager's paycheck was issued the first, second, or third day of the pay period, which constituted pay in advance of hours worked.

Criteria

Compensation and any other payments for goods and services must not be paid in advance of receipt of the goods or services unless specifically authorized by law. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

FUEL PURCHASES FOR PERSONAL VEHICLE

Condition and Context

During testing of four Water and Wastewater Utilities credit card claims, two transactions charged to the credit card, totaling \$111, were purchases of fuel by the General Manager for use in his personal vehicle.

Travel expenses are to be reimbursed using General Form No. 101, Mileage Claim, which is based upon the miles driven for business purposes. Paying fuel expenses for an employee's personal vehicle could be considered a taxable fringe benefit and the IRS should be contacted for further guidance.

Criteria

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 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 Cities and Towns, Chapter 1)

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)



HARTBELL

ATTORNEYS

September 9, 2024

OFFICIAL RESPONSE

Sent Via Email Only to: officialresponse@sboa.in.gov

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

L. Edward Cummings
Brent Stuckey*[†]
Jeffery S. Neal*
Daniel L. Siewers*
Jill Doggett*
Katie Kotter*
T. Graham Dycus
Tanner Bouchie
Zachary Bailey

Mark Ewing (Retired)
Harry Hanson (Retired)

* Also admitted in Illinois
[†] Registered Indiana Mediator

Re: Official Response of the Utility Services Board of the City of Vincennes, Indiana (“USB”) to the Indiana State Board of Accounts (“SBOA”) Examination in Relation to Internal Controls, Capital Assets, Advance Payments and Fuel Purchases

To Whom it May Concern:

Please be advised that this office serves as general counsel to the USB. We are submitting this correspondence as an official response to the SBOA’s Audit Results and Comments (the “Report”) regarding the USB’s internal controls, capital assets, advance payments, and fuel purchases. The USB is now actively engaged in addressing each of the items of concern identified in the Report although it has had only ten (10) days to review and consider how such action items will be accomplished.

Internal Controls

In an effort to update its existing internal control policies and procedures, the USB will be pursuing a partnership with a third-party municipal accounting firm to develop internal controls that meet the SBOA’s guidelines. While the USB believes that it can improve upon its current policies, it also firmly believes that the internal controls it has utilized for the past several years have resulted in excellent oversight of the funds the various utility services earns in providing services to its customers. The USB also believes it important to note that unlike other arms of the City of Vincennes, it receives no tax revenue. Rather, its funding sources are the rates it charges for the various services it supplies to its customers (i.e. water, storm water, and sewer). That said, the USB recognizes the importance of updating its policies and will endeavor to do so in a manner that produces a compliant set of policies that will work within the structure of its operations.

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Vincennes, IN 47591

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812.882.5186

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OFFICIAL RESPONSE

September 9, 2024

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Capital Assets

The USB will be reviewing the capital asset policy adopted by the City of Vincennes and will work internally to produce a compliant policy that defines the threshold necessary for a “capital asset.” It will also be reviewing its documentation and working directly with its employees to ensure the ongoing inspections of all of the USB’s property are properly documented. It should be noted that the USB has been maintaining detailed records of its capital assets and is subject to routine inspections of all of its facilities under various federal and state laws. Nevertheless, the USB recognizes opportunities for improvement with respect to the items outlined in the Report and will work to implement updated policies accordingly.

Advanced Payments

The USB has verified that all payments made to the General Manager were consistent with the USB’s employment contract and further that such services were provided. At no time did the General Manager receive compensation to which he was not entitled; rather, the issue identified by the SBOA is one of timing. To address this issue, the USB has made an adjustment to its payroll system to ensure all payments are made in arrears.

Fuel Purchases for Personal Vehicle

The USB recognizes the concern raised by the Report with respect to fuel purchases and will be reviewing its contractual arrangement with the General Manager in an effort to meet the guidelines referenced by the SBOA. The USB would point out, however, that the arrangement it has reached with its General Manager has resulted in significant savings for the USB. Prior to reaching its current arrangement the USB previously purchased a vehicle for the General Manager *and* paid for its fuel. The significant reduction in vehicle costs that were achieved by reaching an agreement to pay for only the fuel of the General Manager greatly outweighs any costs the USB has incurred as a result of its contractual obligations. Nevertheless, the General Manager has agreed to forego his rights under the contract to charge his business related fuel expenses so as to address the concern raised in the Report. The USB and its General Manager will work collaboratively to establish a new method for ensuring the costs associated with the General Manager’s travel obligations for work are compensated in a manner that the SBOA’s guidelines deem appropriate.

Sincerely,



T. Graham Dycus
gdycus@hartbell.com

cc: Utilities Services Board

WATER AND WASTEWATER UTILITIES
CITY OF VINCENNES
EXIT CONFERENCE

The contents of this report were discussed on August 29, 2024, with Catherine M.M. Lane, Clerk-Treasurer; Joe Yochum, Mayor; Brian Grove, President Pro Tempore of the Common Council; L. Kirk Bouchie, Water Utility General Manager; Lori Williams, Accounting Supervisor (Utilities); and John Sprague, City Engineer.