

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

EXAMINATION REPORT  
OF

UTILITY CLERK  
TOWN OF MIDDLETOWN  
HENRY COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

12/31/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Donita Chambless	01-01-04 to 12-31-07
Utility Clerk	Deanna Fites	01-01-06 to 09-11-07
President of the Town Council	Roscoe J. Smith	01-01-06 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF THE TOWN OF MIDDLETOWN, HENRY COUNTY, INDIANA

We have examined the records of the Utility Clerk, Town of Middletown, for the period from January 1, 2006 to December 31, 2006, and have disclaimed an opinion on the records. The cash balances of this office are reflected in the Examination Report of the Town of Middletown for the year 2006.

STATE BOARD OF ACCOUNTS

October 30, 2007

UTILITY CLERK  
TOWN OF MIDDLETOWN  
EXAMINATION RESULT AND COMMENT

PERSONAL EXPENSES

On March 22, 2006, Utility Clerk, Deanna Fites, issued a check made payable to her husband, Jeffery Fites, for \$2,000. There was no claim on hand to support the disbursement. The Town did not have an obligation to Mr. Fites.

We are requesting that Deanna Fites repay the Town of Middletown for this check that was issued to her husband. (See summary, page 6)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

UTILITY CLERK  
TOWN OF MIDDLETOWN  
EXIT CONFERENCE

The contents of this report were discussed on October 30, 2007, with Donita Chambless, Clerk-Treasurer; Roscoe J. Smith, President of the Town Council; and Martha Minnick, Town Council member. The officials concurred with our finding.

UTILITY CLERK  
TOWN OF MIDDLETOWN  
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Deanna Fites, Utility Clerk: Personal Expenses, page 4	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>

AFFIDAVIT

STATE OF INDIANA )  
Delaware COUNTY)

I, Theresa J. Alexander, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Utility Clerk, Town of Middletown, Henry County, Indiana, for the period from January 1, 2006 to December 31, 2006, is true and correct to the best of my knowledge and belief.

Theresa J. Alexander  
Field Examiner

Subscribed and sworn to before me this 2 day of January, 2008.

Lori A. Brown  
Notary Public

My Commission Expires: 9-8-2009

County of Residence: Delaware