

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

SPECIAL INVESTIGATION REPORT

OF

JEFFERSONVILLE TOWNSHIP

CLARK COUNTY, INDIANA

January 1, 2010 to December 31, 2014



FILED
03/04/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Dale Popp	01-01-07 to 12-31-18
Chairman of the Township Board	Chuck Adams	01-01-10 to 12-31-11
	Tony Singleton	01-01-12 to 12-31-12
	Shirley J. Bell	01-01-13 to 12-31-13
	Tony Singleton	01-01-14 to 12-31-14
	Shirley J. Bell	01-01-15 to 12-31-15



STATE OF INDIANA
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TO: THE OFFICIALS OF JEFFERSONVILLE TOWNSHIP, CLARK COUNTY, INDIANA

We have conducted a special investigation of the records of Jeffersonville Township for the period January 1, 2010 to December 31, 2014. Our investigation was limited to the following records: credit card statements, credit card receipts and invoices, payroll earning records, the longevity resolution, and the financial ledger. The purpose of our investigation was to determine if the accountability for cash and other assets are satisfactory and that the transactions related thereto are in compliance with the laws and regulations of the State of Indiana. The results of our investigation are fully described in the Special Investigation Results and Comments and the Summary of Charges as listed in the Table of Contents.

Any Official Response included herein this report has not been examined or verified for its accuracy.

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

September 2, 2015

JEFFERSONVILLE TOWNSHIP, CLARK COUNTY
SPECIAL INVESTIGATION RESULTS AND COMMENTS

PERSONAL EXPENSES - TOWNSHIP CLERK

Joan Popp, 1st Deputy Township Clerk, purchased a total of \$1,623.99 of personal items with the Township credit card during the years 2010 through 2014. The personal items purchased included airfare, cosmetics, pet food, and grocery items. Joan Popp, 1st Deputy Township Clerk, reimbursed the Township \$1,086.35 for the personal items about the time the personal purchases were made. As of December 31, 2014, a total of \$537.64 of personal items had not been reimbursed by Joan Popp, 1st Deputy Township Clerk.

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

On April 30, 2015, the unreimbursed personal items were brought to the attention of Joan Popp, 1st Deputy Township Clerk. Joan Popp, 1st Deputy Township Clerk, reimbursed the Township a total of \$537.64. Reimbursements were made in the amounts of \$428.39 on May 6, 2015, and \$109.25 on May 12, 2015. (See Summary of Charges, page 6)

PERSONAL EXPENSES - TRUSTEE

Dale Popp, Trustee, purchased a total of \$86.75 of personal items with the Township credit card during the years 2010 through 2014. The personal items purchased included a magazine subscription given as a gift, personal clothing and personal donations. The Trustee also purchased through his cellular telephone \$129.78 of personal items paid by the Township, which included a mobile gaming subscription and a private donation. As of December 31, 2014, a total of \$216.53 of personal items had not been reimbursed by Dale Popp, Trustee.

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

On May 13, 2015, the unreimbursed personal items were brought to the attention of Dale Popp, Trustee. Dale Popp, Trustee, reimbursed the Township a total of \$216.53 on May 18, 2015. (See Summary of Charges, page 6)

EXCESS LONGEVITY PAY

The Township historically paid longevity pay to Township officials and employees. However, the longevity pay was not included in the salary resolution approved by the Township Board and, accordingly, there was no documentation showing how longevity pay was calculated. We requested documentation to support the calculation of longevity pay. Upon our request, Township officials realized they had erroneously computed the amount of longevity pay to the Trustee and the 1st Deputy Township Clerk for the years 2012, 2013, 2014, and 2015, based on the longevity calculation approved by the Township Board in the year 2001.

The overpayment totaled \$900 for Dale Popp, Trustee, and \$900 for Joan Popp, 1st Deputy Township Clerk. Joan Popp, 1st Deputy Township Clerk, refunded \$900 on behalf of Dale Popp, Trustee, on May 12, 2015, and Joan Popp, 1st Deputy Township Clerk, refunded \$900 on May 12, 2015. (See Summary of Charges, page 6)

JEFFERSONVILLE TOWNSHIP, CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 2, 2015, with Dale Popp, Trustee; Shirley Bell, Chairman of the Township Board; and Joan Popp, 1st Deputy Township Clerk.

JEFFERSONVILLE TOWNSHIP, CLARK COUNTY
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Joan Popp, 1st Deputy Township Clerk:			
Personal Expenses - Township Clerk	\$ 537.64	\$ 537.64	\$ -
Excess Longevity Pay	<u>900.00</u>	<u>900.00</u>	<u>-</u>
Totals - Joan Popp, 1st Deputy Township Clerk	<u>1,437.64</u>	<u>1,437.64</u>	<u>-</u>
Dale Popp, Trustee:			
Personal Expenses - Trustee	216.53	216.53	-
Excess Longevity Pay	<u>900.00</u>	<u>900.00</u>	<u>-</u>
Totals - Dale Popp, Trustee	<u>1,116.53</u>	<u>1,116.53</u>	<u>-</u>
Totals	<u>\$ 2,554.17</u>	<u>\$ 2,554.17</u>	<u>\$ -</u>

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