

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF MERRILLVILLE

LAKE COUNTY, INDIANA

January 1, 2014 to December 31, 2014



FILED
04/07/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Clerk-Treasurer:	
Federal Finding:	
Finding 2014-001 - Internal Controls over Financial Transactions	6
Corrective Action Plan	7
Audit Result and Comment:	
Fees	8-9
Exit Conference	10
Town Court:	
Audit Results and Comments:	
Bank Account Reconciliations	12
Cash Bond Trust Ledger	13
Fees	13-16
Clerk's Trust Items over Five Years Old	16-17
Official Bond	17
Exit Conference	18
Police Pension:	
Audit Result and Comment:	
Official Bond	20
Exit Conference	21
Redevelopment Commission:	
Audit Result and Comment:	
Tax Increment Financing (TIF) Allocation Funds	24
Exit Conference	25

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Eugene Guernsey	01-01-12 to 12-31-17
President of the Town Council	Carol Miano Tom Goralczyk Richard Hardaway	01-01-14 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-17
Town Manager	Bruce Spires	01-01-14 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE TOWN OF MERRILLVILLE, LAKE COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Merrillville (Town), for the period from January 1, 2014 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Federal Findings and Audit Results and Comments that pertain to the Town. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the Town, which provides our opinions on the Town's financial statement and federal program compliance. This report may be found at www.in.gov/sboa/.

The Federal Finding, identified in the above referenced audit report, is included in this report and should be viewed in conjunction with the Audit Results and Comments as described below.

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 Corrective Action Plan for the Federal Finding and Official Response to the Audit Results and Comments, incorporated within this report, were not verified for accuracy.

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

February 21, 2017

(This page intentionally left blank.)

CLERK-TREASURER
TOWN OF MERRILLVILLE

CLERK-TREASURER
TOWN OF MERRILLVILLE
FEDERAL FINDING

FINDING 2014-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS

Condition

There were deficiencies in the internal control system of the Town related to financial transactions.

1. Lack of Segregation of Duties: The Town had not separated incompatible activities related to payroll. The Payroll Administrator was solely responsible for the payroll process after the completion of the employee's timesheet and sign off by Department Heads. The Town did not monitor that the amounts paid to employees were for the correct rate or amounts, or were recorded in the proper fund.
2. Internal controls over vendor disbursements were insufficient to prevent or detect errors in the payment of accounts payable vouchers (APV). Testing of vendor disbursements revealed that of the 51 APVs tested, 10 did not have the proper supporting documentation attached. The supporting documentation for the disbursements had to be requested from the department that made the purchase, or had to be located in the Clerk-Treasurer's office in order to verify the disbursement. Since the supporting documentation was not attached to the APV, it would have been difficult for the approval by the person receiving the goods, the certification that it was true and correct by the fiscal officer, and the allowance for payment by the Town Council.

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. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same action. Separating the ability to record, authorize, and approve the transactions along with the handling of the related asset reduces the risk of error or fraudulent actions. It also reduces the risk of management override."

Cause

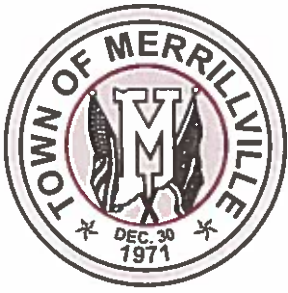
Management of the Town had not established a proper system of internal control.

Effect

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the Town at risk that controls may not have been either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.



Town of Merrillville

7820 BROADWAY
MERRILLVILLE, INDIANA 46410
(219) 769-3501
FAX (219) 756-0542



EUGENE M. GUERNSEY
CLERK - TREASURER

CORRECTIVE ACTION PLAN

FINDING 2014-001- Internal Controls Over Financial Transactions (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Eugene Guernsey
Contact Phone Number: 219-769-3501

Views of Responsible Official: "We concur with the finding."

Description of Corrective Action Plan:

Part 1: The Payroll Administrator will have a back-up person who will check and sign off on the distribution detail. The distribution detail shows the amount paid to the employee and which fund they were paid from.

Part 2: In the future, any payroll APV's will have proper documentation from reports that are printed after each payroll. Any insurance bills will have a copy of the invoice attached. Other APV's such as goods or services, the invoices will be checked and signed off by the department heads.

Anticipated Completion Date: As of February 13, 2017

Eugene M. Guernsey
(Signature)

CLERK TREASURER
(Title)

February 13, 2017
(Date)

CLERK-TREASURER
TOWN OF MERRILLVILLE
AUDIT RESULT AND COMMENT

FEES

The Town failed to establish a separate Town (Local) User Fee fund to ensure expenses paid with local deferral fees were for allowable uses in accordance with statute.

Indiana Code 33-37-8-3(a) states: "A city or town user fee fund is established in each city or town having a city or town court for the purpose of supplementing the cost of various program services."

Indiana Code 33-37-8-4 states:

"(a) Except as provided in subsection (b), upon receipt of monthly claims submitted on oath to the fiscal body by a program listed in section 3(b) of this chapter, the fiscal body of the city or town shall appropriate from the city or town fund to the program the amount collected for the program fee under IC 33-37-5.

(b) Funds derived from a deferral program or a pretrial diversion program may be disbursed only by the adoption of an ordinance appropriating the funds for one (1) or more of the following purposes:

- (1) Personnel expenses related to the operation of the program.
- (2) Special training for:
 - (A) a prosecuting attorney;
 - (B) a deputy prosecuting attorney;
 - (C) support staff for a prosecuting attorney or deputy prosecuting attorney; or
 - (D) a law enforcement officer.
- (3) Employment of a deputy prosecutor or prosecutorial support staff.

CLERK-TREASURER
TOWN OF MERRILLVILLE
AUDIT RESULT AND COMMENT
(Continued)

- (4) Victim assistance.
 - (5) Electronic legal research.
 - (6) Office equipment, including computers, computer software, communication devices, office machinery, furnishings, and office supplies.
 - (7) Expenses of a criminal investigation and prosecution.
 - (8) An activity or program operated by the prosecuting attorney that is intended to reduce or prevent criminal activity, including:
 - (A) substance abuse;
 - (B) child abuse;
 - (C) domestic violence;
 - (D) operating while intoxicated; and
 - (E) juvenile delinquency.
 - (9) Any other purpose that benefits the office of the prosecuting attorney or law enforcement and that is agreed upon by the county fiscal body and the prosecuting attorney.
- (c) Funds described in subsection (b) may be used only in accordance with guidelines adopted by the prosecuting attorneys council under IC 33-39-8-5."

CLERK-TREASURER
TOWN OF MERRILLVILLE
EXIT CONFERENCE

The contents of this report were discussed on February 21, 2017, with Eugene Guernsey, Clerk-Treasurer; Richard Hardaway, President of the Town Council; Linda Burns, Office Manager; and Kathleen Pettit, Payroll Administrator.

TOWN COURT
TOWN OF MERRILLVILLE

TOWN COURT
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

City and Town Courts were required to maintain a City/Town Cash Book, Form 213CT (Cash Book), and a Register of Trust Funds, General Form 102 (Trust Register). These prescribed forms have been replaced with an electronically generated ledger equivalent called Court View. However, the Town Court opted to maintain the prescribed Cash Book and Trust Register manually and not fully utilize the electronic equivalents in Court View.

Receipts issued through Court View generated the electronic Cash Book. The disbursement activity was not recorded in the electronic Cash Book because checks were handwritten and not processed electronically. Disbursements were manually recorded on the individual defendants' electronic case files even though the Court View system had the capability of electronically issuing checks and posting disbursements to the electronic Cash Book and Trust Register. Officials did not use this feature of the software until May 2013. At December 31, 2014, the manual Cash Book balance materially agreed to the depository balance; however, due to the incomplete use of the Court View financial system as described above, the cash balance in Court View (the official record of the Town Court) did not agree with the depository balance.

The Town Court did not perform accurate monthly reconciliations of the manual or Court View ledger balances to the depository balance. The outstanding check list in the Court View system was not accurate which contributed to the inaccurate reconciliations. The outstanding check list included numerous checks issued to the Merrillville Clerk-Treasurer, Town of Merrillville, Lake County Treasurer, and State of Indiana that had previously cleared the bank. Additionally, the outstanding check list in the Court View system contained checks dating back to 2007.

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."

Each city and town court is required to use official records and forms that are designated by the legislature or prescribed or approved by the State Board of Accounts or the State Court Administration office of the Supreme Court. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 1)

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. . . ."

TOWN COURT
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS
(Continued)

CASH BOND TRUST LEDGER

The Town Court collected cash bonds when defendants were required to post a bond in order to be released from jail. The bond was held in trust, a receipt was issued, and the bond was to be recorded in Court View (computerized court software) and recorded in the manual Register of Trust Funds. When the case was disposed of, the bond was released to the defendant or applied to pay court costs, fines, and/or attorney fees as ordered by the Town Court.

Court View software was capable of applying trust funds (cash bonds) to pay court costs, by using a "bond applied" function. This process removed the bond amount from the Trust Register and applied the costs to the appropriate fee categories in the Cash Book. A receipt was generated noting that the bond was applied. Because disbursements were not processed electronically through Court View, the electronic Cash Book, and Trust Register could not be used to determine the respective Cash Bonds Trust cash balance in the ledger.

Neither a complete and functional electronic Cash Book nor a trust ledger was available for audit. A manual Trust Ledger was provided which did not contain all cash bond information. Using electronic software to generate and record disbursements would reduce the potential for errors or the misapplication of costs and more efficiently use Court resources.

A manual Register of Trust Funds is maintained; however, the total of the detailed individual amounts did not reconcile with the corresponding trust cash balance in the Cash Book. The Court View Trust Detail as well as the manual Register of Trust Funds both contained errors and outdated items. At December 31, 2014, the manual detailed Register of Trust Funds did not agree to the Court View cash balance of monies held in trust.

A similar comment appeared in prior Report B43929.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Cities and Town Courts, Chapter 4)

FEES

Criminal Misdemeanors

As stated in prior Report B43929, the Court failed to charge the proper amount for the Public Defense Administration Fee in criminal misdemeanor cases in which the defendant agreed to participate in the pretrial diversion program. The Court charged a fee of \$3 instead of the required \$5 fee.

Infractions and Ordinance Violations

As stated in prior Report B43929, the Court failed to charge the proper amount for the Initial Deferral Program User Fee in infraction violation cases in which the defendant agreed to participate in the deferral program. The Court charged a fee of \$58 instead of a required amount not to exceed \$52.

TOWN COURT
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS
(Continued)

The Court collected a \$90 Town Deferral Fee and a \$10 Police Department Fee for all individuals who entered the local deferral program. The Town Deferral and Police Department Fees were remitted monthly to the Town's Clerk-Treasurer and were receipted to the General fund. The following deficiencies were noted with the Town Deferral and Police Department Fees collected:

1. The deferral agreements signed by the violators failed to detail the \$90 Deferral Fee and \$10 Police Department Fees. Town officials could not explain the basis for the \$10 Police Department Fee collected. It was unclear what authority the Court had to charge the \$10 Police Department Fee.
2. The Town failed to establish a separate Town (Local) User Fee fund to ensure expenses paid with local Deferral Fees were for allowable uses in accordance with Indiana Code 33-37-8-4.

Indiana Code 33-37-5-21.2(b) states:

"In each action in which a person is:

- (1) convicted of an offense;
- (2) required to pay a pretrial diversion fee;
- (3) found to have committed an infraction; or
- (4) found to have violated an ordinance;

the clerk shall collect a public defense administration fee of five dollars (\$5)."

Indiana Code 33-37-4-2(e) states:

"Instead of the infraction or ordinance violation costs fee prescribed by subsection (a), except for the automated record keeping fee (IC 33-37-5-21), the clerk shall collect a deferral program fee if an agreement between a prosecuting attorney or an attorney for a municipal corporation and the person charged with a violation entered into under IC 34-28-5-1 (or IC 34-4-32-1 before its repeal) requires payment of those fees by the person charged with the violation. The deferral program fee is:

- (1) an initial user's fee not to exceed fifty-two dollars (\$52); and
- (2) a monthly user's fee not to exceed ten dollars (\$10) for each month the person remains in the deferral program."

Indiana Code 33-37-4-2(c) states:

"The clerk shall transfer to the county auditor or fiscal officer of the municipal corporation the following fees, not later than thirty (30) days after the fees are collected:

- (1) The alcohol and drug services program user fee (IC 33-37-5-8(b)).

TOWN COURT
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS
(Continued)

- (2) The law enforcement continuing education program fee (IC 33-37-5-8(c)).
- (3) The deferral program fee (subsection (e)).

The auditor or fiscal officer shall deposit the fees in the user fee fund established under IC 33-37-8."

Indiana Code 33-37-8-3 states:

"(a) A city or town user fee fund is established in each city or town having a city or town court for the purpose of supplementing the cost of various program services. The city or town fund is administered by the fiscal officer of the city or town.

- (b) The city or town fund consists of the following fees collected by a clerk under this article:
 - (1) The pretrial diversion program fee.
 - (2) The alcohol and drug services fee.
 - (3) The law enforcement continuing education program fee.
 - (4) The deferral program fee.
 - (5) The problem solving court fee."

Indiana Code 33-37-8-4 states:

"(a) Except as provided in subsection (b), upon receipt of monthly claims submitted on oath to the fiscal body by a program listed in section 3(b) of this chapter, the fiscal body of the city or town shall appropriate from the city or town fund to the program the amount collected for the program fee under IC 33-37-5.

- (b) Funds derived from a deferral program or a pretrial diversion program may be disbursed only by the adoption of an ordinance appropriating the funds for one (1) or more of the following purposes:
 - (1) Personnel expenses related to the operation of the program.
 - (2) Special training for:
 - (A) a prosecuting attorney;
 - (B) a deputy prosecuting attorney;
 - (C) support staff for a prosecuting attorney or deputy prosecuting attorney; or
 - (D) a law enforcement officer.

TOWN COURT
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS
(Continued)

- (3) Employment of a deputy prosecutor or prosecutorial support staff.
 - (4) Victim assistance.
 - (5) Electronic legal research.
 - (6) Office equipment, including computers, computer software, communication devices, office machinery, furnishings, and office supplies.
 - (7) Expenses of a criminal investigation and prosecution.
 - (8) An activity or program operated by the prosecuting attorney that is intended to reduce or prevent criminal activity, including:
 - (A) substance abuse;
 - (B) child abuse;
 - (C) domestic violence;
 - (D) operating while intoxicated; and
 - (E) juvenile delinquency.
 - (9) Any other purpose that benefits the office of the prosecuting attorney or law enforcement and that is agreed upon by the county fiscal body and the prosecuting attorney.
- (c) Funds described in subsection (b) may be used only in accordance with guidelines adopted by the prosecuting attorneys council under IC 33-39-8-5."

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

Trust items on hand included many items that had been on hand for a period of five years or longer. The court clerk had not implemented policies and procedures for reporting unclaimed property and remitting that property to the Attorney General after the five year holding period.

Individuals who were arrested were required to pay a cash bail bond to the Town Court in order to be released and to ensure their appearance at the appropriate legal proceedings. The older bonds had not been declared forfeited or transferred to the State Common School Fund in accordance with state statute.

Indiana Code 32-34-1-20(c) states in part:

"Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . .

TOWN COURT
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS
(Continued)

- (6) For property or proceeds held by a court or a court clerk, five (5) years after the property or proceeds become distributable. The property or proceeds must be treated as unclaimed property under IC 32-34-3. . . ."

Indiana Code 32-34-1-26(a) states: "A holder of property that is presumed abandoned and that is subject to custody as unclaimed property under this chapter shall report in writing to the attorney general concerning the property. Items of value of less than fifty dollars (\$50) may be reported by the holder in the aggregate."

Indiana Code 35-33-8-7(e) states:

"If a bond is forfeited and the court has entered a judgment under subsection (d), the clerk shall transfer to the state common school fund:

- (1) any amount remaining on deposit with the court (less the fees retained by the clerk); and
- (2) any amount collected in satisfaction of the judgment."

OFFICIAL BOND

The Town Judge's Surety Bond amount of \$5,000 was insufficient per Indiana Code.

Indiana Code 5-4-1-18 states in part:

"(a) Except as provided in subsection (b), the following city, town, county, or township officers and employees shall file an individual surety bond: . . .

- (2) Town judges and clerk-treasurers. . . .

(c) Except as provided in subsections (h) and (i), the fiscal bodies of the respective units shall fix the amount of the bond of city controllers, city clerk-treasurers, town clerk-treasurers, Barrett Law fund custodians, county treasurers, county sheriffs, circuit court clerks, township trustees, and conservancy district financial clerks as follows:

- (1) The amount must equal thirty thousand dollars (\$30,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2).
- (2) The amount may not be less than thirty thousand dollars (\$30,000) nor more than three hundred thousand dollars (\$300,000) unless the fiscal body approves a greater amount for the officer or employee.

County auditors shall file bonds in amounts of not less than thirty thousand dollars (\$30,000), as fixed by the fiscal body of the county. The amount of the bond of any other person required to file an individual bond shall be fixed by the fiscal body of the unit at not less than fifteen thousand dollars (\$15,000). . . ."

TOWN COURT
TOWN OF MERRILLVILLE
EXIT CONFERENCE

The contents of this report were discussed on February 21, 2017, with Eugene Guernsey, Clerk-Treasurer; Richard Hardaway, President of the Town Council; Kenneth Woodside, Town Court Supervisor; Linda Burns, Office Manager; and Kathleen Pettit, Payroll Administrator.

POLICE PENSION
TOWN OF MERRILLVILLE

POLICE PENSION
TOWN OF MERRILLVILLE
AUDIT RESULT AND COMMENT

OFFICIAL BOND

The Police Pension Secretary's official bond was made payable to the Merrillville Police Department Pension Plan; not the State of Indiana as required by statute. The bond was also not recorded in the County Recorder's office for 2014 as required.

Indiana Code 36-8-6-3(e) states: "The secretary shall, in a manner prescribed by IC 5-4-1, execute a bond conditioned upon the faithful discharge of the secretary's duties."

Indiana Code 5-4-1-10 states:

"All official bonds shall be payable to the state of Indiana; and every such bond shall be obligatory to such state, upon the principal and sureties, for the faithful discharge of all duties required such officer by any law, then or subsequently in force, for the use of any person injured by any breach of the condition thereof."

Indiana Code 5-4-1-5.1(b) states in part: "Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder in the county of residence of the officer, official, deputy, or employee. . . ."

POLICE PENSION
TOWN OF MERRILLVILLE
EXIT CONFERENCE

The contents of this report were discussed on February 21, 2017, with Eugene Guernsey, Clerk-Treasurer; Richard Hardaway, President of the Town Council; Jim Donohue, Assistant Chief of Police; Linda Burns, Office Manager; and Kathleen Pettit, Payroll Administrator.

(This page intentionally left blank.)

REDEVELOPMENT COMMISSION
TOWN OF MERRILLVILLE

REDEVELOPMENT COMMISSION
TOWN OF MERRILLVILLE
AUDIT RESULT AND COMMENT

TAX INCREMENT FINANCING ALLOCATION FUNDS

The Redevelopment Commission was established in accordance with Indiana Code 36-7-14 and is the governing body of the Department of Redevelopment. The Redevelopment Commission also created three separate Tax Increment Finance (TIF) allocation areas in accordance with Indiana Code 36-7-14. The allocation areas received tax increment revenues that were receipted to three separate allocation funds. However, the Redevelopment Commission did not approve the claims for the TIF allocation funds as required by Indiana Code 36-7-14-29. The claims for the three separate allocation funds were approved by the Town Council.

Indiana Code 36-7-14-29(a) states: "All payments from any of the funds established by this chapter shall be made by warrants drawn by the proper officers of the unit upon vouchers of the redevelopment commission signed by the president or vice president and the secretary or executive secretary."

REDEVELOPMENT COMMISSION
TOWN OF MERRILLVILLE
EXIT CONFERENCE

The contents of this report were discussed on February 21, 2017, with Eugene Guernsey, Clerk-Treasurer; Richard Hardaway, President of the Town Council and President of the Redevelopment Commission; Linda Burns, Office Manager; and Kathleen Pettit, Payroll Administrator.