

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF WALKERTON

ST. JOSEPH COUNTY, INDIANA

January 1, 2015 to December 31, 2015



**FILED**  
05/01/2017



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SCHEDULE OF OFFICIALS

| <u>Office</u>                    | <u>Official</u>    | <u>Term</u>          |
|----------------------------------|--------------------|----------------------|
| Clerk-Treasurer                  | Theresa Buckmaster | 01-01-12 to 12-31-19 |
| President of the<br>Town Council | Karol S. Jackson   | 01-01-15 to 12-31-17 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF THE TOWN OF WALKERTON, ST. JOSEPH COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Walkerton (Town), for the period from January 1, 2015 to December 31, 2015. 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/](http://www.in.gov/sboa/).

The Federal Findings, identified in the above referenced audit report, are 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 Findings 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 23, 2017

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CLERK-TREASURER  
TOWN OF WALKERTON

CLERK-TREASURER  
TOWN OF WALKERTON  
FEDERAL FINDINGS

**FINDING 2015-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

*Condition*

The Town failed to establish or properly implement effective internal controls over cash and investments, receipts, vendor and payroll disbursements, and the Schedule of Expenditures of Federal Awards (SEFA).

*Cash and Investments*

The Town failed to document an oversight or review process over the monthly bank reconciliations.

*Receipts and Vendor Disbursements*

The Town had controls to ensure the accurate recording and processing of receipts and vendor disbursements. However, the controls were not properly implemented. The Town failed to document a review process over receipts that were entered into the financial software and over vendor disbursements that were generated by the financial software.

*Payroll Disbursements*

The Town paid its employees on various pay schedules, either bi-weekly, quarterly, bi-monthly, or monthly. The Town did not properly document a review process over payroll transactions.

*SEFA*

One employee prepared, submitted, and certified the SEFA without a review or approval process. There were no controls to ensure accurate reporting of federal awards.

*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. . . ."

CLERK-TREASURER  
TOWN OF WALKERTON  
FEDERAL FINDINGS  
(Continued)

2 CFR section 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

*"Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

Management of the Town had not established a proper system of internal controls. An evaluation of the Town's system of internal control had not been conducted and management had not conducted a risk assessment related to the Town's financial reporting and transactions.

CLERK-TREASURER  
TOWN OF WALKERTON  
FEDERAL FINDINGS  
(Continued)

*Effect*

The failure to establish or properly implement 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, 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.

**FINDING 2015-002 - FINANCIAL CLOSE AND REPORTING**

*Condition*

The Town did not have effective internal controls over the financial close and reporting process and over cash and investments, receipts, and disbursements of the Town Court. There were no controls to ensure that all financial transactions of the Town were reported in the Annual Financial Report which was used to generate the financial statement. In addition, the Town did not document a review or approval process related to the cash reconciliation, and the receipts and disbursements transactions of the Town Court.

The Town failed to report the financial transactions of the Town Court. This resulted in material misstatements of the cash and investment balances, receipts and disbursements. The beginning cash and investments balance, receipts, disbursements, and ending cash and investment balance were under-reported by \$51,990, \$649,217, \$654,161, and \$47,046, respectively.

Adjustments were proposed, accepted, and made to the financial statement.

*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. . . ."

CLERK-TREASURER  
TOWN OF WALKERTON  
FEDERAL FINDINGS  
(Continued)

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. 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."

*Cause*

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

*Effect*

The failure to establish or properly implement controls 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 be either designed properly or operating effectively to provide reasonable assurance that controls will prevent, or detect and correct, 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.

***FINDING 2015-003 - SUSPENSION AND DEBARMENT***

Federal Agency: Department of Agriculture  
Federal Program: Water and Waste Disposal Systems for Rural Communities  
CFDA Number: 10.760  
Federal Award Number and Year (or Other Identifying Number): 92-05

This is a repeat finding from the immediate prior year. The prior year finding number was 2014-003.

*Condition*

An effective internal control system was not in place at the Town in order to ensure compliance with requirements related to the grant agreement and the Suspension and Debarment compliance requirement.

The Town failed to comply with suspension and debarment requirements. As part of the Wastewater Project, the Town contracted with an engineering firm to oversee the project. The Town failed to verify that the engineering firm selected by the Town was not suspended or debarred from participation in federal programs.

*Context*

This is considered an isolated incident because it only happened one time.

CLERK-TREASURER  
TOWN OF WALKERTON  
FEDERAL FINDINGS  
(Continued)

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

*Cause*

Management had not developed a system of internal controls to ensure compliance with the Suspension and Debarment requirements.

*Effect*

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the Town.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the Town's management establish controls to ensure compliance and to comply with Suspension and Debarment requirements of the program.

*Views of Responsible Officials*

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

CLERK-TREASURER  
TOWN OF WALKERTON  
FEDERAL FINDINGS  
(Continued)

***FINDING 2015-004 - WATER AND WASTE PROGRAM CLUSTER***

Federal Agency: Department of Agriculture  
Federal Program: Water and Waste Disposal Systems for Rural Communities  
CFDA Number: 10.760  
Federal Award Number and Year (or Other Identifying Number): 92-05

This is a repeat finding from the immediate prior year. The prior year finding number was 2014-004.

*Condition*

An effective internal control system was not in place at the Town in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Cash Management and Reporting.

*Cash Management*

The Town had not established effective internal controls to minimize the time lapse between incurring a cost, issuing the related payment, and requesting the associated reimbursement.

*Reporting*

The Town had not established effective internal controls to ensure compliance with Reporting requirements.

*Context*

The lack of controls was a systemic problem. There were no documented controls over Cash Management or Reporting during the audit period.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

Management had not developed a system of internal controls that segregated key functions.

CLERK-TREASURER  
TOWN OF WALKERTON  
FEDERAL FINDINGS  
(Continued)

*Effect*

The failure to establish an effective internal control system placed the Town at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also have allowed noncompliance with compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the Town's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

*Views of Responsible Officials*

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

**TOWN OF WALKERTON  
301 Michigan St.  
Walkerton, Indiana 46574**

(574 )586-3711 Office

*Office of the Clerk Treasurer*

(574 )586-2248 Fax

**CORRECTIVE ACTION PLAN**

***FINDING 2015-001***

Contact Person Responsible for Corrective Action: Theresa Buckmaster  
Contact Phone Number: 574-586-3711  
Description of Corrective Action Plan:

I concur with the finding.

Description of Corrective Action Plan:

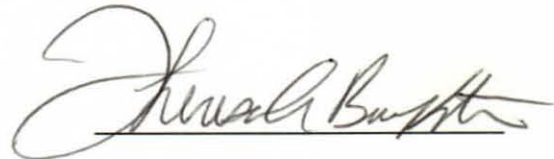
I will put internal controls in place to make sure there is a review process over monthly bank reconciliation, the receipts and vendor distributions, as well as the payroll disbursements.

SEFA: If awarded a federal grant I will put internal controls in place for more than one person reviewing the reporting.

Anticipated Completion Date:

I will start with my January 2017 reconcilements and March 2017 for receipts, vendor and payroll transactions.

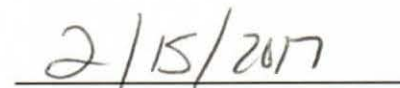
SEFA: As soon as we are awarded federal monies.



Signature



Title



Date

**TOWN OF WALKERTON**  
**301 Michigan St.**  
**Walkerton, Indiana 46574**

(574 )586-3711 Office

*Office of the Clerk Treasurer*

(574 )586-2248 Fax

**CORRECTIVE ACTION PLAN**

***FINDING 2015-002***

Contact Person Responsible for Corrective Action: Theresa Buckmaster  
Contact Phone Number: 574-586-3711

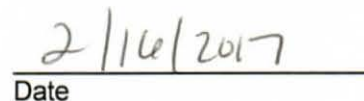
Description of Corrective Action Plan:

The courts financial data was entered in the 2015 annual report after the audit in 2017. I was not aware that the Town's Court financial data was to be reported in the Town's financial data for the AFR. I was never told in any prior audits that this was a requirement. I will work with the Court personnel and have an effective internal controls plan.

Anticipated Completion Date: Immediately

  
Signature

  
Title

  
Date

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Walkerton, Indiana 46574**

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*Office of the Clerk Treasurer*

(574 )586-2248 Fax

**CORRECTIVE ACTION PLAN**

***FINDING 2015-003***

Contact Person Responsible for Corrective Action: Theresa Buckmaster  
Contact Phone Number: 574-586-3711

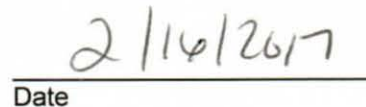
Description of Corrective Action Plan:

At the time of the agreements with the engineering firm the Town was not aware of the requirement for an engineering firm to be "verified of suspended or debarred from receiving federal funds". This requirement was fulfilled with the contractors on the project.

Anticipated Completion Date: Immediately. When contracting with engineering firm for a federal grant project we will ensure compliance.

  
Signature

  
Title

  
Date

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**301 Michigan St.**  
**Walkerton, Indiana 46574**

(574 )586-3711 Office

Office of the Clerk Treasurer

(574 )586-2248 Fax

**CORRECTIVE ACTION PLAN**

***FINDING 2015-004***

Contact Person Responsible for Corrective Action: Theresa Buckmaster

Contact Phone Number: 574-586-3711

Description of Corrective Action Plan:

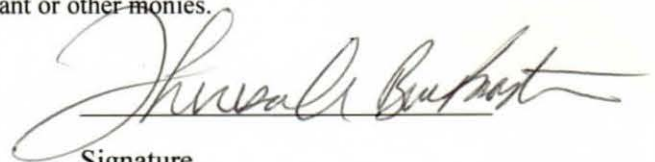
Description of Corrective Action Plan:

Cash Management:

Project invoices were submitted to the project engineer (sub-consultant) to review and approve; Said invoices were then presented to the Town Council by the project engineer (sub-consultant) at regularly scheduled Town Council meetings for review and approval; Once invoices were approved by the Town Council, the Walkerton Clerk-Treasurer would email the approved invoices to the grant administrator (sub-consultant) for review and the grant administrator (sub-consultant) would prepare the federal drawdown vouchers; Said federal drawdown vouchers were then emailed to the Clerk-Treasurer for signature and submission to federal agencies; Upon receipt of federal funds, the Clerk-Treasurer would email a copy of the federal fund deposit and checks written to grant administrator (sub-consultant) for posting. All checks were written within the 5 day requirement of receiving the deposits in the bank account. In the future I will have over sight in place as suggested by the SBOA.

Reporting: I will implement better documentation of reporting to ensure compliance.

Anticipated Completion Date: At the time of being awarded a grant or other monies.



Signature



Title



Date

CLERK-TREASURER  
TOWN OF WALKERTON  
AUDIT RESULTS AND COMMENTS

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliations did not balance. As of December 31, 2015, the reconciled bank balance exceeded the ledger balance by \$627.

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."

***ERRORS ON CLAIMS***

None of the claims tested were approved by the Fiscal Officer. Neither the accounts payable vouchers nor the claim dockets were signed by the Fiscal Officer.

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: . . .

- (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 . . ."

***CAPITAL ASSET RECORDS***

The Town failed to identify the percentage of federal participation in the cost of equipment purchased in whole, or in part, with federal funds which were identified on the Town's Capital Asset records.

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 Cities and Towns, Chapter 1)

CLERK-TREASURER  
TOWN OF WALKERTON  
EXIT CONFERENCE

The contents of this report were discussed on February 23, 2017, with Theresa Buckmaster, Clerk-Treasurer; Karol S. Jackson, President of the Town President; and Kathryn Chrapliwy, Council member.

TOWN COURT  
TOWN OF WALKERTON

TOWN COURT  
TOWN OF WALKERTON  
FEDERAL FINDING

***FINDING 2015-002 - FINANCIAL CLOSE AND REPORTING***

*Condition*

The Town did not have effective internal controls over the financial close and reporting process and over cash and investments, receipts, and disbursements of the Town Court. There were no controls to ensure that all financial transactions of the Town were reported in the Annual Financial Report which was used to generate the financial statement. In addition, the Town did not document a review or approval process related to the cash reconciliation, and the receipts and disbursements transactions of the Town Court.

The Town failed to report the financial transactions of the Town Court. This resulted in material misstatements of the cash and investment balances, receipts and disbursements. The beginning cash and investments balance, receipts, disbursements, and ending cash and investment balance were under-reported by \$51,990, \$649,217, \$654,161, and \$47,046, respectively.

Adjustments were proposed, accepted, and made to the financial statement.

*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:

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TOWN COURT  
TOWN OF WALKERTON  
FEDERAL FINDING  
(Continued)

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. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. 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."

*Cause*

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

*Effect*

The failure to establish or properly implement controls 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 be either designed properly or operating effectively to provide reasonable assurance that controls will prevent, or detect and correct, 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 WALKERTON**  
**301 Michigan St.**  
**Walkerton, Indiana 46574**

(574 )586-3711 Office

*Office of the Clerk Treasurer*

(574 )586-2248 Fax

**CORRECTIVE ACTION PLAN**

***FINDING 2015-002***

Contact Person Responsible for Corrective Action: Theresa Buckmaster  
Contact Phone Number: 574-586-3711

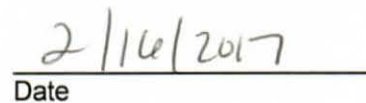
Description of Corrective Action Plan:

The courts financial data was entered in the 2015 annual report after the audit in 2017. I was not aware that the Town's Court financial data was to be reported in the Town's financial data for the AFR. I was never told in any prior audits that this was a requirement. I will work with the Court personnel and have an effective internal controls plan.

Anticipated Completion Date: Immediately

  
Signature

  
Title

  
Date

TOWN COURT  
TOWN OF WALKERTON  
AUDIT RESULTS AND COMMENTS

**DEPOSITS**

Receipts were deposited later than the next business day in 100 percent of receipts tested. The court consistently made one deposit per week and occasionally made a second weekly deposit.

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

". . . a city . . . or a town shall deposit funds not later than the next business day following the receipt of the funds in depositories:

- (1) selected by the city or town as provided in an ordinance adopted by the city or the town; and
- (2) approved as depositories of state funds."

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

"The following are not required to deposit funds on the business day following receipt if the funds on hand do not exceed five hundred dollars (\$500): . . .

- (3) A city or a town required to deposit funds under subsection (d).

However, the funds on hand must be deposited not later than the business day following the day that the funds exceed five hundred dollars (\$500)."

**COURT FEES**

The Town Court assessed a \$1 copy fee to individuals who failed to appear in court or pay their ticket on time. The fee assessed was not an actual copy fee, but was charged to offset the cost of mailing letters to those individuals who had not appeared or paid their ticket timely.

Indiana Code 33-37-5-3 states: "Notwithstanding IC 5-14-3, the clerk shall collect a document fee of one dollar (\$1) for each certificate under seal attached in authentication of a copy of any record, paper, or transcript."

TOWN COURT  
TOWN OF WALKERTON  
EXIT CONFERENCE

The contents of this report were discussed on February 23, 2017, with Theresa Buckmaster, Clerk-Treasurer; Karol S. Jackson, President of the Town Council; and Kathryn Chrapliwy, Council member.