

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

SPECIAL INVESTIGATION REPORT
OF

MADISON TOWNSHIP VOLUNTEER
FIRE DEPARTMENT, INC.
PUTNAM COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
11/09/2018

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STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE MADISON TOWNSHIP VOLUNTEER
FIRE DEPARTMENT, INC., PUTNAM COUNTY, INDIANA

This is a special investigation report for the Madison Township Volunteer Fire Department, Inc. (Department), for the period January 1, 2012 to December 31, 2016, and is in addition to any other report for the Department as required under Indiana Code 5-11-1. All reports pertaining to the Department may be found at www.in.gov/sboa/.

We performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The 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 Results and Comments, incorporated within this report, was not verified for accuracy.

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

September 19, 2018

MADISON TOWNSHIP VOLUNTEER FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS

BACKGROUND

Lee Price (Price), Fire Chief, became aware of improper disbursements from Department funds to Wal-Mart by Tammy L. Dickerson (Dickerson), former Treasurer, and contacted the Indiana State Police (ISP) on November 10, 2016. After evidence was presented by Price that cash disbursements, withdrawals, and disbursements for personal items were perpetrated by Dickerson, ISP opened a criminal investigation on November 28, 2016.

Based on results of the investigation, Case No. 67D01-1703-F5-00029 was filed in Putnam Superior Court, Putnam County, Indiana, on March 10, 2017. Dickerson was charged with two counts of theft and two counts of official misconduct.

On August 10, 2017, Dickerson's attorney met with ISP and presented text messages between Price and Dickerson. The messages contained documentation of Price asking Dickerson to withdraw cash from Department funds. On November 11, 2017, ISP met with the Putnam County Prosecutor regarding the text messages and he asked ISP to contact the Indiana State Board of Accounts (SBOA) to perform an audit of the Department due to the contents of the text messages. SBOA began an investigation of the Department on February 26, 2018. The following describes noncompliance with statutes or the *Accounting and Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*.

UNAUTHORIZED CASH DISBURSEMENTS VIA TEXT MESSAGES

On August 10, 2017, Dickerson's attorney met with ISP and presented text messages between Price and Dickerson from Dickerson's phone. Text messages presented went from October 13, 2013 to November 17, 2014. Further investigation showed that on 11 different occasions, Price requested Dickerson to obtain funds from the Department bank account totaling \$4,905. Price requested funds by check written to him on two occasions totaling \$775, requested by customer withdrawal by Dickerson on three occasions totaling \$2,050, and by check written to "cash" by Dickerson on six occasions totaling \$2,080.

The following schedule documents cash requested and received by Price by text messages, by year.

<u>Method Cash Requested and Received</u>	<u>Year 2013</u>	<u>Year 2014</u>	<u>Total</u>
Check Written to Price	\$ 275	\$ 500	\$ 775
Customer Withdrawal by Dickerson	-	2,050	2,050
Check to "cash" by Dickerson	500	1,580	2,080
Totals	<u>\$ 775</u>	<u>\$ 4,130</u>	<u>\$ 4,905</u>

In addition, Price authorized Dickerson to withdraw \$1,800 cash as a personal loan to Dickerson from Department funds.

No supporting documentation was presented for any of the cash disbursements requested and received by Price through text messages. The contents of the messages documented that the requests for cash were used for supplies for a nondepartment related-party, personal loans, and concert tickets.

MADISON TOWNSHIP VOLUNTEER FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

As Treasurer, Dickerson had the responsibility to disburse funds for Department purposes and maintain receipts or invoices to support and document that the disbursements were appropriate. As Fire Chief, Price was responsible for ensuring that proper disbursement procedures were followed and that funds requested or utilized were for Department purposes.

The failure to document legitimate Department purposes for disbursement of funds may subject the executive and financial officer of the Department to liability for repayment of the funds. Price and Dickerson both had duties to ensure all funds disbursed were for legitimate department purposes.

The Internal Revenue Service *Compliance Guide for Tax Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations)* states in part:

"Many types of non-501(c)(3) tax-exempt organizations including social welfare organizations, business leagues and trade associations, social clubs, voluntary employees' beneficiary associations, cemetery companies, and veterans' organizations, among others, are prohibited, by statute, from allowing inurement of net earnings or assets of the organization to benefit any insider. An insider is a person who has a personal or private interest in the activities of the organization such as an officer, director, or a key employee. An example of prohibited inurement would include payment of unreasonable compensation to an insider. . . ."

The Indiana State Board of Accounts *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, Section H, states in part:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial records of each government sponsored project or program.
- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income.
- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation. . . ."

We requested Price to reimburse the Department \$4,905 for unauthorized cash disbursements via text messages. (See Summary of Charges, page 14)

Dickerson and Price, jointly and severally, were requested to reimburse the Department \$1,800 for unauthorized cash disbursements via text messages. (See Summary of Charges, page 14)

MADISON TOWNSHIP VOLUNTEER FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

LACK OF SUPPORTING DOCUMENTATION

Sixteen checks were written to Price from January 13, 2012 to May 26, 2016, totaling \$5,218.40, without any supporting documentation for reimbursement of purchases made for the Department. The only supporting documentation of Department use was written on the memo line of the check.

The following schedule documents checks written to Price, by memo line item, by year.

Description on Check Memo Line	2012	2013	2014	2015	2016	Total
Pump Operation/Work	\$ -	\$ 300.00	\$ 365.00	\$ -	\$ -	\$ 665.00
Construction	-	-	400.00	-	-	400.00
Materials and Supplies	-	-	950.00	1,453.00	-	2,403.00
Fuel	-	-	-	-	200.00	200.00
"Blank" Memo	350.00	250.00	-	200.00	750.40	1,550.40
Total Checks Written to Price	\$ 350.00	\$ 550.00	\$ 1,715.00	\$ 1,653.00	\$ 950.40	\$ 5,218.40

The Indiana State Board of Accounts *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, Section H, states in part:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Maintaining a financial management system that provides: . . .

- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income. . . .
- e. Accounting records that are supported by source documentation. . . ."

We have requested Price reimburse the Department \$5,218.40 for checks received with lack of supporting documentation. (See Summary of Charges, page 14)

UNAUTHORIZED DISBURSEMENTS

Dickerson made the following unauthorized purchases from Department funds, by check or withdrawal from the bank, totaling \$9,882.14.

Wal-Mart

Dickerson made 100 unauthorized purchases from Wal-Mart by check, dating from April 19, 2014 to October 4, 2016, totaling \$7,021.78. Receipts obtained from Wal-Mart showed that these purchases were for phone card minutes, cigarettes, medical supplies, alcohol, clothing, dog food, infant food, and supplies. Routinely, Dickerson wrote the check for \$20 more than the amount of purchase.

MADISON TOWNSHIP VOLUNTEER FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Duke Energy

Dickerson made 7 unauthorized payments to Duke Energy for personal utility bills by automatic withdrawal, dating from September 17, 2015 to September 16, 2016, totaling \$1,697.74. For one of the withdrawals, the name Eugene Dickerson appeared on the Department's bank statement. This is Dickerson's husband. All electric utility services for the Department are provided by Parke County REMC.

Kroger's

Dickerson made 16 unauthorized purchases from Kroger's for personal items by check dating from February 16, 2016 to September 22, 2016, totaling \$964.50. Purchases were for groceries and medications.

Other Vendors

Dickerson made 2 unauthorized purchases from vendors by check, dating from December 28, 2015 to September 6, 2016, totaling \$198.12.

In an interview with ISP, Dickerson admitted to using Department funds for personal purchases at Wal-Mart, Duke Energy, and Kroger.

The following schedule details the unauthorized cash disbursements, by year and vendor:

Vendor	Year 2014	Year 2015	Year 2016	Totals
Wal-Mart	\$ 392.02	\$ 1,179.72	\$ 5,450.04	\$ 7,021.78
Duke Energy	-	171.50	1,526.24	1,697.74
Kroger's	-	-	964.50	964.50
Other Vendors	-	121.47	76.65	198.12
Totals	\$ 392.02	\$ 1,472.69	\$ 8,017.43	\$ 9,882.14

The Internal Revenue Service *Compliance Guide for Tax Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations)* states in part:

"Many types of non-501(c)(3) tax-exempt organizations including social welfare organizations, business leagues and trade associations, social clubs, voluntary employees' beneficiary associations, cemetery companies, and veterans' organizations, among others, are prohibited, by statute, from allowing inurement of net earnings or assets of the organization to benefit any insider. An insider is a person who has a personal or private interest in the activities of the organization such as an officer, director, or a key employee. An example of prohibited inurement would include payment of unreasonable compensation to an insider. . . ."

The Indiana State Board of Accounts *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, Section H, states in part:

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MADISON TOWNSHIP VOLUNTEER FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial records of each government sponsored project or program.
- b. Records that adequately identify the source and application of funds for government sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays and income.
- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation. . . ."

We have requested Dickerson reimburse the Department \$9,882.14 for unauthorized disbursements. (See Summary of Charges, page 14)

Dickerson reimbursed the Department \$20 and \$1,500 by depositing two personal checks made payable to Dickerson into the Department bank account. These checks were deposited December 23, 2015 and June 27, 2016, respectively. These repayments were credited to the charges for unauthorized disbursements. (See Summary of Charges, page 14)

UNAUTHORIZED CASH DISBURSEMENTS

Checks were written to "cash" on 156 occasions from August 13, 2012 to October 5, 2016, totaling \$64,185. All checks were signed by Dickerson. No authorization was given by the Department Board to write the checks and withdraw cash from the bank account. The only supporting documentation provided for the use of cash withdrawn was written on the memo line of most checks. Of the 156 checks written to "cash," 38 did not have documentation on the memo line. Disbursements of cash totaling \$3,880 were attributed to the personal use by Price and/or Dickerson, leaving \$60,305 of unauthorized cash disbursements. See "**UNAUTHORIZED CASH DISBURSEMENTS VIA TEXT MESSAGES**" comment.

The following schedule documents checks written to cash, by year.

Description on Check Memo Line	2012	2013	2014	2015	2016	Total
ATV, Supplies	\$ -	\$ 280	\$ -	\$ -	\$ -	\$ 280
Building Repairs/Construction	-	-	1,750	2,500	800	5,050
Other Vendor Purchases	211	60	920	-	200	1,391
Supplies	200	1,520	4,230	920	1,770	8,640
Fire House Supplies	-	1,500	3,635	40	-	5,175
Pump/Truck Work and Operations	-	550	10,620	-	-	11,170
Fuel	-	350	1,725	1,550	3,885	7,510
Menard's	-	195	3,875	950	350	5,370
Race/Track Supplies	-	1,000	2,250	750	-	4,000
Truck Supplies	-	225	440	700	-	1,365
"Blank" Memo	964	2,450	750	800	5,390	10,354
Total Checks Written to Cash By Year	\$ 1,375	\$ 8,130	\$ 30,195	\$ 8,210	\$ 12,395	\$ 60,305

MADISON TOWNSHIP VOLUNTEER FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

During an interview with ISP, Dickerson admitted that Price would ask her to write a check to "cash" to get money for him to pay for fuel, Department supplies, repairs, supplies at Menard's, and payment for repairs to pump truck. Dickerson admitted that Price would tell her to write what the check was for in the memo line. ISP received letters from firefighters, via Price's attorney, documenting Department financial procedures and one of them stated that Price would ask Dickerson for cash from Department funds to purchase fuel and supplies at Menard's. Two other firefighters mentioned that Price routinely reached into his own pocket to pay cash to firefighters for providing emergency and fire services at the Putnamville race track during races and to reimburse them for items purchased for the Department.

In an interview with ISP, Dickerson admitted to cashing Department checks and using the cash for purchases of groceries, medical supplies, prescriptions and infant supplies. In addition, text messages obtained during the investigation between Price and Dickerson documented that Price requested funds through a check to "cash" by Dickerson on seven different occasions.

No supporting documentation was presented for any of the checks written to "cash" to determine if the funds were disbursed to Price or Dickerson for Department or personal use. Due to the lack of supporting information, the validity and accountability for these disbursements could not be established.

As Treasurer, Dickerson had the responsibility to disburse funds for Department purposes and maintain receipts or invoices to support and document that the disbursements were appropriate. As Fire Chief, Price was responsible for ensuring that proper disbursement procedures were followed and that funds requested or utilized were for Department purposes.

The failure to document legitimate Department purposes for disbursement of funds may subject the executive and financial officer of the Department to liability for repayment of the funds. Price and Dickerson both had duties to ensure all funds disbursed were for legitimate Department purposes.

The Internal Revenue Service *Compliance Guide for Tax Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations)*, states in part:

"Many types of non-501(c)(3) tax-exempt organizations including social welfare organizations, business leagues and trade associations, social clubs, voluntary employees' beneficiary associations, cemetery companies, and veterans' organizations, among others, are prohibited, by statute, from allowing inurement of net earnings or assets of the organization to benefit any insider. An insider is a person who has a personal or private interest in the activities of the organization such as an officer, director, or a key employee. An example of prohibited inurement would include payment of unreasonable compensation to an insider. . . ."

The Indiana State Board of Accounts *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, Section H, states in part:

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MADISON TOWNSHIP VOLUNTEER FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation. . . ."

Dickerson and Price, jointly and severally, were requested to reimburse the Department \$60,305 for unauthorized cash disbursements. (See Summary of Charges, page 14)

UNAUTHORIZED CUSTOMER WITHDRAWALS

Dickerson initiated unauthorized customer withdrawals 26 times from July 1, 2014 to March 11, 2016, totaling \$12,830.

The following schedule documents customer withdrawals from the bank account, by year.

	Year 2014	Year 2015	Year 2016	Total
Customer Withdrawals From Bank	\$ 3,340	\$ 9,140	\$ 350	\$ 12,830

Text messages obtained during the investigation between Price and Dickerson documented that Price requested funds through a customer withdrawal three times.

No supporting documentation was presented for any of the customer withdrawals to show if funds were withdrawn for Department expenses or personal use by Price or Dickerson. Due to the lack of supporting information, the validity and accountability for these withdrawals could not be established.

As Treasurer, Dickerson had the responsibility to disburse funds for Department purposes and maintain receipts or invoices to support and document that the disbursements were appropriate. As Fire Chief, Price was responsible for ensuring that proper disbursement procedures were followed and that funds requested or utilized were for Department purposes.

The failure to document legitimate Department purposes for disbursement of funds may subject the executive and financial officer of the Department to liability for repayment of the funds. Price and Dickerson both had duties to ensure all funds disbursed were for legitimate Department purposes.

The Internal Revenue Service *Compliance Guide for Tax Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations)* states in part:

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MADISON TOWNSHIP VOLUNTEER FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

The Indiana State Board of Accounts *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance form Governmental Sources*, Section H, states in part:

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- c. Effective control over and accountability for all funds, property and other assets.
- d. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation. . . ."

Dickerson and Price, jointly and severally, were requested to reimburse the Department \$12,830 for unauthorized customer withdrawals. (See Summary of Charges, page 14)

E-1 ANNUAL REPORT ISSUES

The E-1 Entity Annual Report filed on Indiana Gateway for Government Units (Gateway) website for the fiscal year ending April 30, 2015, was inaccurate. Total disbursements were understated by \$43,111.50 and governmental receipts were understated by \$578.18.

The E-1 Entity Annual Report filed on Gateway for the fiscal year ending April 30, 2016, was inaccurate. Total disbursements were understated by \$11,996.64.

The E-1 Entity Annual Reports for the fiscal years ending April 30, 2015, 2016, and 2017, were filed on Gateway on May 23, 2018. The reports were filed 1,058, 693, and 328 days late, respectively.

The Indiana State Board of Accounts *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance form Governmental Sources*, Section H, states in part:

"Entities receiving financial assistance form state or local governments are subject to the following general requirements: . . .

Maintaining a financial management system that provides: . . .

- f. Accurate, current and complete disclosure of the financial records of each government sponsored project or program.
- g. Compliance with annual reporting requirements of the Secretary of State and the State Board of Accounts. . . ."

MADISON TOWNSHIP VOLUNTEER FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(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."

SPECIAL INVESTIGATION COSTS

The State of Indiana incurred additional costs in the investigation of the Department.

Some of the additional costs were incurred due to receipts, disbursement documentation, ledgers, and bank statements not being presented for investigation. All records investigated were obtained through subpoena of third-party sources. Dickerson and Price share responsibility for maintaining and management of financial records due to their positions within the Department as Treasurer and Chief.

Audit costs incurred because of poor records, nonexistent records, or any other inadequate book-keeping practices, or because of theft or a shortage, may be the personal obligation of the responsible official or employee.

The Indiana State Board of Accounts *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, Section H, states in part:

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Maintaining a financial management system that provides:

- a. Accurate, current and complete disclosure of the financial records of each government sponsored project or program.
- b. Compliance with annual reporting requirements of the Secretary of State and the State Board of Accounts."
- c. Effective control over and accountability for all funds, property and other assets.
. . .
- e. Accounting records that are supported by source documentation. . . ."

Dickerson and Price, jointly and severally, were requested to reimburse the State of Indiana \$28,207.18 for special investigation costs. (See Summary of Charges, page 14)

INTERNAL CONTROLS

Dickerson, as Treasurer, was responsible for all aspects of the Department financial activity. This included preparing checks, depositing receipts, recording financial transactions, reconciling bank accounts, and preparing monthly reports to the Department Board.

MADISON TOWNSHIP VOLUNTEER FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Price, as Chief, was responsible for procuring all financial transactions for the Department. He filed all claims on Department insurance for lost or destroyed assets, contacted vendors to repair trucks, purchased most of the supplies for the Department, and reimbursed other Department members for supplies purchased or work performed.

The Department's Board did not provide the required oversight and monitoring of financial activity on an ongoing basis. The Department Board consistently allowed payments without proper supporting documentation presented at the meetings. The lack of monitoring allowed for checks to be issued to cash without supporting documentation, undocumented cash withdrawals from the bank account, payments to vendors without supporting documentation, and payments to Price without supporting documentation to occur without being identified on a timely basis.

The Indiana State Board of Accounts *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, Section H, states in part:

"Entities receiving financial assistance from state or local governments are subject to the following general requirements: . . .

Maintaining a financial management system that provides: . . .

- c. Effective controls over and accountability for all funds, property and other assets.
..."

CRIME INSURANCE COVERAGE

The following is information regarding crime insurance obtained by the Department:

Period	Amount
10-28-11 to 10-28-12	\$ 30,000
10-28-12 to 10-28-13	30,000
10-28-13 to 10-28-14	30,000
10-28-14 to 10-28-15	30,000
10-28-15 to 10-28-16	30,000
10-28-16 to 10-28-17	30,000

MADISON TOWNSHIP VOLUNTEER FIRE DEPARTMENT, INC.
EXIT CONFERENCE

The contents of this report were discussed on September 17, 2018, with Jack A. Heylmann, Treasurer, and Jeffrey Vermillion, Department Board President.

The contents of this report were discussed on September 18, 2018, with Tammy L. Dickerson, former Treasurer.

The contents of this report were discussed on September 19, 2018, with Lee Price, Fire Chief.

MADISON TOWNSHIP VOLUNTEER FIRE DEPARTMENT, INC.
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Lee Price, Fire Chief:			
Unauthorized Cash Disbursements			
Via Text Messages, pages 3 and 4	\$ 4,905.00	\$ -	\$ 4,905.00
Lack of Supporting Documentation, page 5	5,218.40	-	5,218.40
	<u>10,123.40</u>	<u>-</u>	<u>10,123.40</u>
Total Due From Lee Price, Fire Chief			
Tammy L. Dickerson, former Treasurer:			
Unauthorized Disbursements, pages 5 through 7	<u>9,882.14</u>	<u>1,520.00</u>	<u>8,362.14</u>
Lee Price, Chief, and Tammy L. Dickerson, former Treasurer, jointly and severally:			
Unauthorized Cash Disbursements			
Via Text Messages, pages 3 and 4	1,800.00	-	1,800.00
Unauthorized Cash Disbursements, pages 7 through 9	60,305.00	-	60,305.00
Unauthorized Customer Withdrawals, pages 9 and 10	12,830.00	-	12,830.00
Special Investigation Costs, page 11	28,207.18	-	28,207.18
	<u>103,142.18</u>	<u>-</u>	<u>103,142.18</u>
Total Due From Lee Price, Fire Chief and Tammy Dickerson, former Treasurer, jointly and severally			
Totals	<u>\$ 123,147.72</u>	<u>\$ 1,520.00</u>	<u>\$ 121,627.72</u>

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

AFFIDAVIT

STATE OF INDIANA)
Indiana COUNTY)

I, Jonathan H. Bennington, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Madison Township Volunteer Fire Department, Inc., Putnam County, Indiana, for the period from January 1, 2012 to December 31, 2016, is true and correct to the best of my knowledge and belief.

Jonathan H. Bennington
Field Examiner

Subscribed and sworn to before me this 4th day of October, 2018

Shelly M. Shake
Notary Public

My Commission Expires: 3-4-20

County of Residence: Daviess



SHELLY M. SHAKE
Resident of Daviess County, IN
Commission Expires: March 4, 2020