

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF RUSHVILLE

RUSH COUNTY, INDIANA

January 1, 2016 to December 31, 2016



FILED
03/22/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Ann Copley	01-01-16 to 12-31-19
Mayor	Michael Pavey	01-01-16 to 12-31-19
President of the Board of Public Works	Michael Pavey	01-01-16 to 12-31-19
President Pro Tempore of the Common Council	Robert M. Bridges Craig Smith	01-01-16 to 12-31-17 01-01-18 to 12-31-18
Utility Office Manager	Gina Jenkins	01-01-16 to 12-31-18



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 CITY OF RUSHVILLE, RUSH COUNTY, INDIANA

This report is supplemental to our audit report of the City of Rushville (City), for the period from January 1, 2016 to December 31, 2016. It has been provided as a separate report so that the reader may easily identify any Federal Findings that pertain to the City. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the City, which provides our opinions on the City's financial statement and federal program compliance. This report may be found at www.in.gov/sboa/.

The Federal Findings, identified in the above referenced audit report, are included in this report.

Any Corrective Action Plan for the Federal Findings, incorporated within this report, was not verified for accuracy.

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

December 20, 2018

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CLERK-TREASURER
CITY OF RUSHVILLE

CLERK-TREASURER
CITY OF RUSHVILLE
FEDERAL FINDINGS

FINDING 2016-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-001.

Condition

The City did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). During the audit period, the Clerk-Treasurer was solely responsible for compiling and inputting the federal program information into the Indiana Gateway for Government Units financial reporting system, which was the source of the SEFA. There was no control in place to ensure the accuracy of the information prior to submission.

Context

The lack of internal controls was a systemic issue throughout the audit period.

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. . . ."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA could have occurred and remained undetected.

CLERK-TREASURER
CITY OF RUSHVILLE
FEDERAL FINDINGS
(Continued)

Recommendation

We recommended that the City's management establish controls related to the preparation of the SEFA.

Views of Responsible Officials

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

FINDING 2016-002

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-002.

Condition

There were deficiencies in the internal control system of the City related to financial transactions and reporting. The City had not established adequate segregation of duties as it had not separated incompatible activities related to receipts.

The Clerk-Treasurer collected and recorded receipts and prepared and made bank deposits. No control was in place, such as an oversight, review, or approval process.

Context

The lack of controls was a systemic issue throughout the audit period.

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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CLERK-TREASURER
CITY OF RUSHVILLE
FEDERAL FINDINGS
(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. . . ."

Cause

Management of the City had not established a proper system of internal control that segregated key functions.

Effect

The failure to establish controls could have enabled misstatements or irregularities to remain undetected.

Recommendation

We recommended that the City establish a system of internal controls related to financial transactions and reporting of receipts.

Views of Responsible Officials

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

Mike Pavey, Mayor
765-932-3735

Ann Copley, Clerk-Treasurer
765-932-2672



City of
Rushville
Indiana

CORRECTIVE ACTION PLAN

FINDING 2016-001 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Ann L. Copley, Clerk-Treasurer
Contact Phone Number: 765-932-2672

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan: A system has been implemented for the Deputy Clerk to review the SEFA report prior to filing to detect any errors.

Anticipated Completion Date: January 2017

FINDING 2016-002 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Ann L. Copley, Clerk-Treasurer
Contact Phone Number:

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan: Beginning in 2017 Council began reviewing and approving monthly bank reconciliation. Receipts are prepared by all 3 employees of the Clerk's office. One person will prepare the deposits, another person takes daily deposits to the bank, and the 3rd person reviews the deposit for accuracy.

Anticipated Completion Date: January 2017

FINDING 2016-003 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Ann L. Copley, Clerk-Treasurer
Contact Phone Number: 765-932-2672

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan: We have implemented a check list for internal controls.

CLERK-TREASURER
CITY OF RUSHVILLE
EXIT CONFERENCE

The contents of this report were discussed on December 20, 2018, with Ann Copley, Clerk-Treasurer, and Michael Pavey, Mayor.

REDEVELOPMENT COMMISSION
CITY OF RUSHVILLE

REDEVELOPMENT COMMISSION
CITY OF RUSHVILLE
FEDERAL FINDINGS

FINDING 2016-003

Subject: Investments for Public Works and Economic Development Facilities -
Special Tests and Provisions - Wage Rate Requirements
Federal Agency: Department of Commerce
Federal Program: Investments for Public Works and Economic Development Facilities
CFDA Number: 11.300
Federal Award Number and Year (or Other Identifying Number): 06-01-05739
Compliance Requirement: Special Tests and Provisions - Wage Rate Requirements
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-003.

Condition

An effective internal control system was not in place at the City in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions - Wage Rate Requirements.

The City hired a grant administrator to ensure compliance with the wage rate requirements. All compliance procedures were completed by the grant administrator without an oversight, review, or approval process by the City to ensure compliance.

Context

The lack of controls was a systemic issue throughout the audit period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

Cause

Management had not developed a system of internal controls to ensure compliance with the wage rate requirements.

Effect

The failure to establish an effective internal control system placed the City at risk of noncompliance with the grant agreement and the wage rate requirements. A lack of segregation of duties within an internal control system could have also 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.

REDEVELOPMENT COMMISSION
CITY OF RUSHVILLE
FEDERAL FINDINGS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the City's management establish controls related to the grant agreement and the Special Tests and Provisions - Wage Rate Requirements.

Views of Responsible Officials

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

FINDING 2016-004

Subject: Investments for Public Works and Economic Development
Facilities - Cash Management and Period of Performance
Federal Agency: Department of Commerce
Federal Program: Investments for Public Works and Economic Development Facilities
CFDA Number: 11.300
Federal Award Number and Year (or Other Identifying Number): 06-01-05739
Compliance Requirements: Cash Management, Period of Performance
Audit Findings: Material Weakness, Other Matters

Condition

An effective internal control system was not in place at the City in order to ensure compliance with requirements related to the grant agreement and the Cash Management and Period of Performance compliance requirements.

The City had established controls over the cash management and period of performance requirements; however, the internal controls in place did not detect noncompliance. The City was required to pay all claims related to the grant prior to submitting the requests for reimbursement. One claim was not paid prior to the request for reimbursement. The claim was not paid until after the period of performance for the grant had expired.

Context

The lack of effective controls was a systemic issue throughout the audit period. The noncompliance was isolated to one payment of \$117,310 to one contractor.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

REDEVELOPMENT COMMISSION
CITY OF RUSHVILLE
FEDERAL FINDINGS
(Continued)

15 CFR 24.21(d) states:

"Reimbursement. Reimbursement shall be the preferred method when the requirements in paragraph (c) of this section are not met. Grantees and subgrantees may also be paid by reimbursement for any construction grant. Except as otherwise specified in regulation, Federal agencies shall not use the percentage of completion method to pay construction grants. The grantee or subgrantee may use that method to pay its construction contractor, and if it does, the awarding agency's payments to the grantee or subgrantee will be based on the grantee's or subgrantee's actual rate of disbursement."

15 CFR 24.23 states:

"(a) *General.* Where a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted, in which case the carryover balances may be charged for costs resulting from obligations of the subsequent funding period.

(b) *Liquidation of obligations.* A grantee must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period (or as specified in a program regulation) to coincide with the submission of the annual Financial Status Report (SF-269). The Federal agency may extend this deadline at the request of the grantee."

Cause

The internal control structure in place was not effective and did not detect noncompliance with the compliance requirements listed above.

Effect

The failure to establish effective internal controls enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirements listed above could have resulted in the loss of federal funds to the City.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the City's management establish controls to ensure compliance and comply with the grant agreement and Cash Management and Period of Performance compliance requirements.

Views of Responsible Officials

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

Mike Pavey, Mayor
765-932-3735

Ann Copley, Clerk-Treasurer
765-932-2672



City of
Rushville
Indiana

CORRECTIVE ACTION PLAN

FINDING 2016-001 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Ann L. Copley, Clerk-Treasurer
Contact Phone Number: 765-932-2672

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan: A system has been implemented for the Deputy Clerk to review the SEFA report prior to filing to detect any errors.

Anticipated Completion Date: January 2017

FINDING 2016-002 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Ann L. Copley, Clerk-Treasurer
Contact Phone Number:

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan: Beginning in 2017 Council began reviewing and approving monthly bank reconciliation. Receipts are prepared by all 3 employees of the Clerk's office. One person will prepare the deposits, another person takes daily deposits to the bank, and the 3rd person reviews the deposit for accuracy.

Anticipated Completion Date: January 2017

FINDING 2016-003 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Ann L. Copley, Clerk-Treasurer
Contact Phone Number: 765-932-2672

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan: We have implemented a check list for internal controls.

Anticipated Completion Date: 2017

FINDING 2016-004 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Ann L. Copley, Clerk-Treasurer
Contact Phone Number: 765-932-2672

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan: 10% of an invoice was not paid during the period before the grant had expired. This was overlooked by my office, but was also overlooked by our grant administrator. This was not discovered until the audit took place this year. I contacted the company and asked them to check their records to see if there was any payment outstanding on their records. I was informed that there was 10% of one invoice that was not paid. I immediately mailed a check to the company. They have contacted me and reported that they did receive the check.

Anticipated Completion Date: November 28, 2018


(Signature)

Clerk-Treasurer
(Title)

December 20, 2018
(Date)

Federal Grants: Internal Controls Checklist

Federal Agency: _____
Federal Program: _____
CFDA Number: _____
Project Title: _____
Project Number: _____
Award Date: _____
Expiration Date: _____
Grant Amount: \$ _____

The following checklist is to be used by the Department Heads or their Designee as a guide to aide in meeting the Internal Controls requirements and to establish, maintain, and support a system of internal controls. The checklist will assist in the creation of a control environment that encourages compliance with the municipality's and Federal Agency's policies and procedures. Initial step upon grant award includes reviewing the grant award and grant agreement documents to assure the grant regulations are met.

1. Post Grant Award, meet with Clerk-Treasurer.

A. Prepare back-up grant/information file for Clerk Treasurer:

File to include copies of:

- Federal Grants Internal Controls Checklist
- Application
- Award Notification
- Grant Agreement
- All grant correspondence: Financial documentation (quotes, bids, contracts, claims, reimbursement requests, receipts and disbursements), reports, etc., post award.

B. Establish a grant budget control ledger to be utilized for the grant period and updated no less than monthly. Financial information includes:

- Authorized grant amount
- Obligation of funds (contracts issued)
- Requests for grant funds
- Receipts of grant funding
- Expenditures of grant funding
- Unobligated balances

Records to be retained as stated in the grant agreement. Time is generally 5 years after State Board of Accounts audit.

Applicant (City Department Head)

Clerk Treasurer's Office

Date

Date

Federal Grants: Internal Controls Checklist

2. What method of procurement is required for acquiring professional services, materials/supplies, equipment, or construction services? Following are state guidelines, grant agreement may provide more stringent:

- Under \$75,000, may be considered Small Purchases (federal wage determination if grant funding requires).
- Between \$75,000 and \$150,000, Sealed Bid (federal wage determination if grant funding requires).
- \$150,000 and over, Sealed Bid (prevailing wage if local funding or federal wage determination if grant funding requires).

3. Will professional services being procured be paid by grant funding or required local matching funds?

- Paid by Grant Funds. See Procurement Procedures delineated in 4. Below.
- Paid by Local Funds. If no grant requirements, may select firm to provide services.

4. Procurement Procedures – Professional Services to be paid from grant funding:

Competitive Proposals

A. Request for Proposals i.e. for Grant Administration, Financial Consultants, etc.

- _____ Prepare Request for Proposals (RFP)
- _____ Publish the RFP and solicit responses (including minority businesses).
- _____ Establish an evaluation committee
- _____ Open RFP responses at a public meeting
- _____ Short list vendors
- _____ Conduct interviews
- _____ Make vendor selection
- _____ Verify eligibility to work on federally funded projects in the **System for Award Management** (www.sam.gov). Print, sign and date results for file.
- _____ Notify successful and unsuccessful Proposers/vendors
- _____ Contract Award and execution (if grant criteria is met)

B. Request for Qualifications i.e. Architectural/Engineering Services

- _____ Prepare Request for Qualifications (RFQ)
- _____ Publish the RFQ and solicit responses (including minority businesses).
- _____ Establish an evaluation committee
- _____ Open RFQ responses
- _____ Short list vendors
- _____ Conduct interviews
- _____ Make vendor selection
- _____ Verify eligibility to work on federally funded projects in the **System for Award Management** (www.sam.gov). Print, sign and date results for file.
- _____ Notify successful and unsuccessful Proposers/vendors
- _____ Contract Award and execution (if grant criteria is met)

Applicant (City Department Head)

Clerk Treasurer's Office

Date

Date

Federal Grants: Internal Controls Checklist

5. Procurement Procedures – Materials, Equipment and Construction Services

Is this a construction project require use of prevailing wage or Davis Bacon Act?

Yes – Davis Bacon Act

- _____ Federal Language and information to Architect/Engineer
- _____ Obtain Wage Determination _____ Modifications _____
- _____ Follow procurement procedures under A. or B. below
- _____ Verify wage determination on Bid Opening & Complete Wage Determination

Wage Determination _____ Modifications _____

Yes – Prevailing Wage – follow Indiana State required process then procurement procedures under A. or B below.

No – follow procurement procedures under A. or B below.

A. Procurement Procedures - Small Purchases or Quotes

- _____ Determine threshold based on estimated dollar amount
- _____ Prepare Solicitation for materials, equipment or construction services
- _____ Contact via email, letter or fax minimum of three vendors
- _____ Allow minimum of 7 days for responses
- _____ Document responses
- _____ Make vendor selection
- _____ Verify eligibility to work on federally funded projects in the **System for Award Management** (www.sam.gov). Print, sign and date results for file.
- _____ Award contract at public meeting

B. Procurement Procedures – Competitive Sealed Bid – Construction/Equipment

- _____ Prepare invitation for bid (based on specifications and technical drawings)
- _____ Publish invitation for bid (IFB) as required (minimum 14 day requirement)
- _____ Include solicitation of minority, women and/or disadvantaged business enterprises
- _____ Receive bids at a public meeting
- _____ Bids must be opened and read aloud at a public meeting as advertised
- _____ Prepare bid tabulation and recommendation (by Engineer/Architect if applicable)
- _____ Retain copy of minutes of bid opening, sign in sheet
- _____ Recommendation of lowest, responsive, responsible bidder.
- _____ Verify eligibility to work on federally funded projects in the **System for Award Management** (www.sam.gov). Print, sign and date results for file.
- _____ Award contract at public meeting if all grant requirements are met.
- _____ Execute contract with Contractor and obtain information on any subcontractors for verification of eligibility to work on federally funded projects in the **System for Award Management** (www.sam.gov) as noted above.
- _____ Schedule and hold Pre-Construction Conference Contact Contractor, any Subcontractors as needed or if required by grant.

Applicant (City Department Head)

Clerk Treasurer's Office

Date

Date

Federal Grants: Internal Controls Checklist

6. Construction monitoring for prevailing wage and Davis Bacon and Related Acts covered projects.

- Check Contractor's and Sub's weekly payrolls against prevailing wage or federal wage determination required by the project. Review with Clerk-Treasurer monthly or bi-monthly:

<u>Review Date</u>	<u>Initials*</u>	<u>Review Date</u>	<u>Initials*</u>
<input type="checkbox"/> January 20____	_____	<input type="checkbox"/> July 20____	_____
<input type="checkbox"/> February 20____	_____	<input type="checkbox"/> August 20____	_____
<input type="checkbox"/> March 20____	_____	<input type="checkbox"/> September 20____	_____
<input type="checkbox"/> April 20____	_____	<input type="checkbox"/> October 20____	_____
<input type="checkbox"/> May 20____	_____	<input type="checkbox"/> November 20____	_____
<input type="checkbox"/> June 20____	_____	<input type="checkbox"/> December 20____	_____

*Initials of reporter and Clerk-Treasurer:

Applicant (City Department Head)

Clerk Treasurer's Office

Date

Date

Federal Grants: Internal Controls Checklist

7. Financial Management

Based on the grant budget control ledger established in 1. B., during the grant period, Applicant/Department Head meets with Clerk-Treasurer to reconcile funds requested, receipts and expenditures. Based on grant period or requirements, may be completed either monthly, bi-monthly or quarterly.

<u>Report Date</u>	<u>Initials*</u>	<u>Report Date</u>	<u>Initials*</u>
<input type="checkbox"/> January 20____	_____	<input type="checkbox"/> July 20____	_____
<input type="checkbox"/> February 20____	_____	<input type="checkbox"/> August 20____	_____
<input type="checkbox"/> March 20____	_____	<input type="checkbox"/> September 20____	_____
<input type="checkbox"/> April 20____	_____	<input type="checkbox"/> October 20____	_____
<input type="checkbox"/> May 20____	_____	<input type="checkbox"/> November 20____	_____
<input type="checkbox"/> June 20____	_____	<input type="checkbox"/> December 20____	_____

*Initials of reporter and Clerk-Treasurer:

Applicant (City Department Head)

Clerk Treasurer's Office

Date

Date

Federal Grants: Internal Controls Checklist

8. Project Management – Reports

Are project status or performance reports required Quarterly; Semi-Annually; Annually

Status or Performance Reports for file and Clerk-Treasurer’s back-up/information file.

<u>Report Date</u>	<u>Initials*</u>
<input type="checkbox"/> _____	_____
<input type="checkbox"/> _____	_____
<input type="checkbox"/> _____	_____
<input type="checkbox"/> _____	_____
<input type="checkbox"/> _____	_____
<input type="checkbox"/> _____	_____
<input type="checkbox"/> _____	_____

*Initials of reporter and Clerk-Treasurer:

9. Project Management - Grant Close-out

- _____ Final report is filed for project
- _____ Will project be monitored by funder?
- _____ Monitoring response (if by funder)
- _____ SBA Audit
- _____ Audit response if issues determined.
- _____ Submit Audit to the Federal Audit Clearinghouse
(<https://harvester.census.gov/facweb/>)

Applicant (City Department Head)

Clerk Treasurer’s Office

Date

Date

REDEVELOPMENT COMMISSION
CITY OF RUSHVILLE
EXIT CONFERENCE

The contents of this report were discussed on December 20, 2018, with Ann Copley, Clerk-Treasurer, and Michael Pavey, Mayor.