

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF MONROE

ADAMS COUNTY, INDIANA

January 1, 2015 to December 31, 2017



FILED
05/29/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Town Council:	
Audit Results and Comments:	
Adoption of and Training on Internal Control Standards.....	6
Compensation and Benefits - Health Savings Account	6
Appropriations	6-7
Contracts	7
Travel Policy.....	7
Ordinances and Resolutions.....	7-8
Disposition of Assets.....	8
Official Response.....	9-12
Exit Conference	13
Clerk-Treasurer:	
Audit Results and Comments:	
Payroll Reporting - Penalties, Interest, and Other Charges.....	16-17
Penalties, Interest, and Other Charges - Sales Tax Remittance	17
Errors on Claims	17-18
Internal Controls over Financial Transactions and Reporting.....	18-19
Certification on Internal Control Standards.....	19-20
Bank Account Reconciliations.....	20
Annual Financial Report.....	20
Board Minutes	20-21
Overdrawn Cash Balances	21
Appropriations	21-22
Capital Assets	22
Federal and State Agencies - Compliance Requirements.....	22
Prescribed Forms	23
Posting of Payroll	23
Supporting Documentation - Timesheets.....	23
Official Bond Coverage	24
Official Response.....	25-29
Exit Conference	30
Summary of Charges.....	31

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Rachel A. Burkhart Rachel E. Tague	01-01-12 to 12-31-16 01-01-17 to 12-31-19
President of the Town Council	C. Allen Lehman Debra S. Giessler	01-01-15 to 12-31-15 01-01-16 to 12-31-19



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 MONROE, ADAMS COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Monroe (Town), for the period from January 1, 2015 to December 31, 2017. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Town. It should be read in conjunction with our Financial Statements Audit Report of the Town, which provides our opinions on the Town's financial statements. This report may be found at www.in.gov/sboa/.

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 Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

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

March 12, 2019

(This page intentionally left blank.)

TOWN COUNCIL
TOWN OF MONROE

TOWN COUNCIL
TOWN OF MONROE
AUDIT RESULTS AND COMMENTS

ADOPTION OF AND TRAINING ON INTERNAL CONTROL STANDARDS

The Town Council had not ensured internal control standards had been adopted nor ensured personnel received training on internal control standards.

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

COMPENSATION AND BENEFITS - HEALTH SAVINGS ACCOUNT

A similar comment also appeared in prior Report B46065, entitled *INTERNAL REVENUE SERVICE REPORTING*.

The Town Council approved payments directly to the Superintendent for his own personal Health Savings Account (HSA). The amount paid during the period January 1, 2015 to December 31, 2016, was \$4,800. This HSA benefit was not included in the salary ordinance adopted by the Town Council and was not included on the Superintendent's IRS Wage and Tax Statement (Form W-2).

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

APPROPRIATIONS

A similar comment also appeared in prior Report B46065, entitled *APPROPRIATIONS*.

The records presented for audit indicated the following disbursements in excess of budgeted appropriations:

TOWN COUNCIL
TOWN OF MONROE
AUDIT RESULTS AND COMMENTS
(Continued)

Fund	Years	Excess Amount Expended
Motor Vehicle Highway	2015	\$ 8,378
Rainy Day	2015	18,453
Cumulative Capital Improvement	2015	5,699
Economic Development Income Tax	2015	3,923
General	2016	19,552
Rainy Day	2016	26,602
Cumulative Capital Development	2016	1,675
Economic Development Income Tax	2016	2,000
Rainy Day	2017	11,657
Cumulative Capital Improvement (Special Fire)	2017	25,600
Cumulative Capital Improvement	2017	5,594
Economic Development Income Tax	2017	18,169

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

CONTRACTS

A similar comment also appeared in prior Report B45893, entitled *CONTRACTS*.

Payments totaling \$6,887, \$7,000, and \$12,319 were made for expenses of the Monroe Volunteer Fire Department in the years 2015, 2016, and 2017, respectively. A written contract supporting these payments was not presented for audit.

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

TRAVEL POLICY

The Town had not adopted a written travel policy.

Each unit must adopt a written travel policy in conformity with applicable laws. Reimbursement for lodging and meals must be based upon actual receipts for amounts paid unless otherwise authorized by law. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

ORDINANCES AND RESOLUTIONS

A similar comment also appeared in prior Report B45893, entitled *ORDINANCES AND RESOLUTIONS*.

TOWN COUNCIL
TOWN OF MONROE
AUDIT RESULTS AND COMMENTS
(Continued)

The Town had an ordinance establishing utility rates; however, the Town did not comply with its existing ordinance. Of the customer utility billings tested, one Wastewater customer was not billed the base rate of \$14, but rather only billed the calculated usage amount; one Wastewater customer was billed the base rate of \$14 and the base rate of a larger meter plus the calculated usage amount; and one Wastewater customer was only billed the base rate of \$14 with no usage amount billed.

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

DISPOSITION OF ASSETS

The Town disposed of a 1993 Ford F350 Dump Truck without following the proper disposition of assets process. We were unable to determine the method of sale, if the sale was properly advertised, or if the sale was properly approved by the Town Council.

Per the Town Council meeting minutes for June 2, 2016, it was noted that the Superintendent would be advertising to sell the old dump truck at auction on June 20, 2016. The minutes did not document anything additional regarding the sale of the truck. On June 20, 2016, the Town receipted \$2,600 for the sale of the truck.

Indiana Code 5-22-22-4(a) states in part:

". . . if the property to be sold is:

- (1) one (1) item, with an estimated value of one thousand dollars (\$1,000) or more; or
- (2) more than one (1) item, with an estimated total value of five thousand dollars (\$5,000) or more; the purchasing agent may engage an auctioneer licensed under [IC 25-6.1](#) to advertise the sale and conduct a public auction."

Indiana Code 5-22-22-5 states:

"(a) If:

- (1) an auctioneer is not engaged under section 4 of this chapter; or
 - (2) the surplus property is not sold through an Internet auction site under section 4.5 of this chapter; the purchasing agent shall sell the property at a public sale or by sealed bids delivered to the office of the purchasing agency before the date of sale.
- (b) Advertisement of the sale shall be made in accordance with [IC 5-3-1](#).
- (c) All sales shall be made to the highest responsible bidder."

Adam T. Miller
Mark S. Burry*
Jeremy W. Brown*
Julie-Marie Brown
Stacy K. Somers
Audra S. Snyder
* Registered Civil and Family
Law Mediators

MILLER BURRY
& BROWN
A Professional Corporation
Attorneys at Law

113 North Second Street
P.O. Box 470
Decatur, Indiana 46733
Telephone: (260) 724-2154
Facsimile: (260) 724-3127
www.mbbattorneys.com

RETIRED:

Daniel C. Burry
DuWayne W. Herman

March 20, 2019

Indiana State Board of Accounts
Attn.: Mr. Paul D. Joyce, C.P.A.
State Examiner
302 West Washington Street, Rm. E418
Indianapolis, Indiana 46204-2769

VIA E-mail: ldavid@sboa.in.gov with hard copy to follow via U.S. Postal Mail

Re: Audit of Town of Monroe for 2015, 2016 and 2017

Dear Mr. Joyce:

The undersigned is the attorney for the Town of Monroe, County of Adams, State of Indiana. On behalf of the Town Board and the Town Clerk-Treasurer for the Town of Monroe, I have been asked to prepare a response to the most recent audit conducted by the State Board of Accounts. Please allow this letter to serve as the ten (10) day reply from the Town of Monroe following the exit interview with your agency's field examiners at the conclusion of the three (3) year (2015, 2016 and 2017) audit for the Town of Monroe. As you know, the Audit Results and Comments – for both the Clerk-Treasurer and the Town Council, are preliminary and are subject to a Confidentiality provision required by the State Board of Accounts. The final reports on the Town of Monroe's audit will be made public by your agency at a later date.

First, I would like to comment on the Results and Recommendations made by the field examiners concerning the Town Council. The initial comment from the field examiners concerns the lack of formal internal control standards and training. It is a priority for 2019 for the Town of Monroe to adopt internal control procedures and training policies pursuant to Ind. Code 5-11-1-27(g).

Second, the comments make reference to Compensation and Benefits – Health Savings Account, concerning Council approved payments to the Assistant Superintendent of Monroe Utilities personal Health Savings Account that was not included in the Town of Monroe's 2015 salary ordinance. The salary ordinance process and the corresponding ordinances prepared in the future will provide specificity regarding the approved salary and benefits for each of the Town' of Monroe's employees. The Town will address this issue in future salary ordinances.

Third, the report makes reference to appropriations to meet expenditures. The Town of Monroe will address this issue through concurrent appropriations for increases to the expenses that are not

budgeted.

Fourth, the Town of Monroe will enter into written contracts on an annual basis with the Monroe Volunteer Fire Department in order to document the expenses and appropriations for the contract services provided to the Town of Monroe.

Fifth, the Town of Monroe will make it a priority for 2019 to adopt an ordinance that establishes a written travel policy – including reimbursements for travel, lodging, meals, etc.

Sixth, the Town of Monroe will adopt an ordinance and amend that ordinance, as necessary, to establish utility rates for the Town of Monroe's water and sewer services and compliance with same.

Seventh, the report makes comment that the Town does not have an ordinance in place to address the disposition of assets owned by the Town of Monroe. Again, adopting the curative ordinance to address this issue is a priority of the Town Board for 2019.

The Town of Monroe will make every effort to cure the deficiencies raised by the State Board of Accounts' field examiners and to improve on its accounting processes in general. We thank you and the field examiners for their comments and will work diligently to enact the local legislation to correspond to the concerns raised in this portion of the report and to implement the corresponding policies.

Now, I would like to address the issues raised by the field examiners concerning the Clerk-Treasurer.

Before I address the item-by-item response to the issues raised by the field examiners, I would like to comment on the reimbursements "requested" by your agency. During the exit interview, specific inquiry was made into whether the findings made by your agency indicated malfeasance by the Clerk-Treasurers (there were two (2) such office holders during the period under audit). During the exit interview, I posed a question concerning whether the "requests" for reimbursement were mandatory and one of the field examiners opined the requests were mandatory. The implication from this response is that your agency has the authority to require reimbursements. I researched this issue to see if there was any state statutes or administrative rules that confer such right upon your agency. From my research it does not appear that the State Board of Accounts or its field examiners have the authority to make the "requests" for reimbursements mandatory. I bring this to your attention because of the manner in which the field examiners represented the agency's authority to the attendees at the exit interview regarding the reimbursements left the Town's attendees with the impression that your agency has the authority to mandate reimbursements. If you are aware of the legal authority for your agency to make such "reimbursements" mandatory, please forward a copy of that legislation or promulgated regulation to my attention.

With the foregoing background, I will now commence comment on the item-by-item issues raised by your agency.

First, *Payroll Reporting – Penalties, Interest and Other Charges*, concern accuracy and timeliness for reporting federal quarterly wages on IRS Form 941 for certain quarters of 2015 and 2016. In addition, the report raises issues with state withholding tax Vouchers for certain quarters in 2015, 2016 and 2017. The result of the issues identified by the field examiners is penalties and interest that accrued during the period of the audit to the Indiana Department of Revenue, Indiana Department of

Workforce Development and the Internal Revenue Service. The Town agrees that its recordkeeping procedures demand improvement. Both the Town Council and the current Clerk-Treasurer are committed to making this the highest priority for the Town of Monroe.

Second, *Penalties, Interest and Other Charges – Sales Tax Remittance*, again, the issue is the timeliness and accuracy of remittance of sales tax collected by the Town of Monroe to the Indiana Department of Revenue during 2016 and 2017. The failure to timely remit sales tax resulted in penalties and interest being assessed against and paid by the Town of Monroe Water Utility. Recordkeeping and timeliness are priorities for the Clerk-Treasurer in order to avoid this recurrence.

Third, *Errors on Claims*, the emphasis the Town Board and the Clerk is to establish and follow a more regimented claims review and authorization process to ensure supporting documentation corresponds to all paid claims. The request for Assistant Superintendent to reimburse personal dental expenses to the Town of Monroe is reasonable, and, further, it is my understanding that he has remitted payment as of the date of this response.

Fourth, *Internal Controls Over Financial Transactions and Reporting*, this issue was raised in the Town Council report by your agency. The Clerk-Treasurer, along with the Town Board, will make the implementation of internal controls a priority in order to comply with statutory requirements. The same emphasis will be placed on training and certification concerning the internal control policies.

Fifth, *Bank Account Reconciliations*, the Town Clerk-Treasurer, as part of its internal control policies, will implement monthly reconciliation procedures of public funds.

Sixth, *Annual Financial Report*, the accuracy of annual financial information submitted through the Indiana Gateway to Government Units system will be a focus of the Clerk-Treasurer and will be further addressed in the internal control policies adopted by the Town of Monroe.

Seventh, *Board Minutes*, the Clerk-Treasurer will utilize digital technology to record the Town of Monroe's public meetings, which will enhance the detail of the minutes. Further, the Clerk-Treasurer will maintain an annual record book for the Town of Monroe that will include the agenda, minutes, resolutions, ordinances, budgets and additional appropriations in order to fully document the Town's action at public meetings.

Eighth, *Overdrawn Cash Balances*, the Town of Monroe refutes whether the cash balances at its depository institutions ever were overdrawn to a balance below zero and 00/100 Dollars (\$0.00). However, the Clerk-Treasurer, through improved bank account reconciliations will mitigate, and hopefully eliminate future issues with this matter.

Ninth, *Appropriations*, see the Fourth response to the Town Council, Audit Results and Comments above. The Clerk-Treasurer will follow procedures to compliment the Town Council's appropriation process.

Tenth, *Capital Assets*, the Town of Monroe will undertake an inventory of its capital assets and update the inventory on an annual basis, which will form the basis for more detailed information concerning its Capital Assets.

Eleventh, *Federal and State Agencies – Compliance Requirements*, the Town of Monroe will

adopt procedures for the Clerk-Treasurer to follow concerning compliance with federal and state requirements, especially with respect to the Town's utilities (Water and Sewer).

Twelfth, *Prescribed Forms*, the Town of Monroe will adopt procedures for the Clerk-Treasurer to follow concerning the use of Prescribed Forms.

Thirteenth, *Posting Payroll*, the Town of Monroe will address this issue by following a regimented budget and appropriations policy that allocates adequate funds from fund specific accounts in order to make payroll. The procedures will also require additional documentation to support this process.

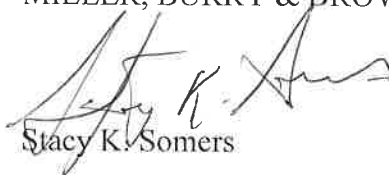
Fourteenth, *Supporting Documentation – Timesheets*, again, the documentation requirements will be addressed in the internal control procedures adopted by the Town of Monroe.

Again, with all of the foregoing items, it is the Town of Monroe Council's opinion that the reimbursements assessed against the current Clerk-Treasurer are penalties against her and punitive in nature. At the exit interview, inquiry was specifically made to the field examiners regarding any implication of malfeasance in the Audit Results and Comments, to which the answer from the field examiners was no. As a result, the Town of Monroe desires to have the reimbursement paid by the current Clerk-Treasurer (Rachel Tague) reimbursed to her. Any error of oversight was not intentional and requesting/requiring her to make payment implies that she is being penalized. The reimbursement "request" has the appearance of labeling her as a bad actor for some alleged wrongdoing, which is not the case. It is my understanding that the field examiners required her to make payment in their presence.

As for the former Clerk-Treasurer's (Rachel Burkhart) request for reimbursement, we respectfully request that your agency waive that reimbursement request as well. Again, any errors are not supported by any allegations of malfeasance. Consequently, the "requested" reimbursement appears to be punitive in nature. Further, imposing "requests" for reimbursement may frustrate the Town of Monroe's ability to attract and retain qualified persons from seeking this office. For the foregoing reasons, the Town of Monroe respectfully requests that the State Board of Accounts waive the "requested" reimbursements. Should you or any of your staff have any questions or comments, please do not hesitate to contact me at (260) 724-2154 or via e-mail at ssomers@mbbattorneys.com.

Respectfully,

MILLER, BURRY & BROWN, P.C.



Stacy K. Somers

TOWN COUNCIL
TOWN OF MONROE
EXIT CONFERENCE

The contents of this report were discussed on March 12, 2019, with Rachel E. Tague, Clerk-Treasurer; Joyce Kenney, Deputy Clerk-Treasurer; Jeffrey L. Johnson, Town Council member; and Stacy K. Somers, Attorney.

(This page intentionally left blank.)

CLERK-TREASURER
TOWN OF MONROE

CLERK-TREASURER
TOWN OF MONROE
AUDIT RESULTS AND COMMENTS

PAYROLL REPORTING - PENALTIES, INTEREST, AND OTHER CHARGES

A similar comment also appeared in prior Report B46065, entitled *INTERNAL REVENUE SERVICE REPORTING*.

Reporting of the quarterly wages on the Internal Revenue Service (IRS) Employer's Quarterly Federal Tax Return (Form 941) was incorrect for the first and third quarters of 2015 and all four quarters in 2016. IRS Form 941 could not be located for the second and fourth quarters of 2015 and all quarters for 2017.

Reporting of the Indiana Quarterly Withholding Tax Vouchers (Form WH-1) could not be located for any quarters in 2015, 2016, and 2017.

Rachel A. Burkhart (Burkhart) and Rachel E. Tague (Tague), as Clerk-Treasurers during the audit period, were responsible for the correct and timely filing of required federal and state reporting. We identified penalties and interest paid to various reporting agencies as noted in the schedule below. Due to the condition of records and lack of supporting documentation, we could not determine if additional penalties, interest, or other charges were paid.

Payee	2016	2017	Totals
Indiana Department of Revenue	\$ 76.05	\$ 386.23	\$ 462.28
Indiana Department of Workforce Development	83.35	-	83.35
IRS	7.12	-	7.12

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.
- (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

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 MONROE
AUDIT RESULTS AND COMMENTS
(Continued)

We requested that Burkhart reimburse the Town for payroll reporting penalties, interest, and other charges in the amount of \$166.52. Reimbursement was received from Burkhart on April 9, 2019 (See Summary of Charges, page 31)

We requested that Tague reimburse the Town for payroll reporting penalties, interest, and other charges in the amount of \$386.23. Reimbursement was received from Tague on March 12, 2019 (See Summary of Charges, page 31)

PENALTIES, INTEREST, AND OTHER CHARGES - SALES TAX REMITTANCE

A similar comment also appeared in prior Report B46065, entitled *PENALTIES, INTEREST, AND OTHER CHARGES - INDIANA DEPARTMENT OF REVENUE*.

Burkhart and Tague, as Clerk-Treasurers during the audit period, were responsible for the correct and timely remittance of sales tax collected by the Town to the Indiana Department of Revenue (IDOR). The Town did not timely remit sales tax to the IDOR for 18 of 36 months during the audit period. These payments were 1 to 6 months late. As a result, penalties and interest were assessed and paid by the Water Utility in the amount of \$212 in 2016 and \$462.41 in 2017.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

We requested that Burkhart reimburse the Town for penalties and interest for late sales tax remittance in the amount of \$212. Reimbursement was received from Burkhart on April 9, 2019 (See Summary of Charges, page 31)

We requested that Tague reimburse the Town for penalties and interest for late sales tax remittance in the amount of \$462.41. Reimbursement was received from Tague on March 12, 2019 (See Summary of Charges, page 31)

ERRORS ON CLAIMS

The same comment also appeared in prior Report B46065.

A sample of claims identified the following deficiencies:

- Thirty-six claims totaling \$31,411 did not contain adequate supporting documentation.
- Five claims totaling \$52 included payment of late fees and past due charges
- Ten claims totaling \$93 included Indiana sales tax in the amount paid.
- One claim included \$251 of personal expenses for dental care for the child of Justin Shaffer (Shaffer), Superintendent.

CLERK-TREASURER
TOWN OF MONROE
AUDIT RESULTS AND COMMENTS
(Continued)

- Forty-four claims totaling \$44,183 were paid from a statement rather than by invoices or paid receipts.
- In one instance, an invoice for \$400 was paid twice. Officials indicated they would contact the vendor seeking a refund of the overpayment.
- Of the claims tested, 78 percent were paid prior to Town Council approval.

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:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (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
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Units must collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

We requested that Shaffer reimburse the Town \$251 for personal dental expenses. Reimbursement was received from Shaffer on March 19, 2019 (See Summary of Charges, page 31)

INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

A similar comment also appeared in prior Report B46065, entitled *INTERNAL CONTROL OVER DISBURSEMENTS*.

CLERK-TREASURER
TOWN OF MONROE
AUDIT RESULTS AND COMMENTS
(Continued)

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

Lack of Segregation of Duties: The Town had not separated incompatible activities related to cash and investments, receipts, disbursements, and financial close and reporting.

Cash and Investments: The Clerk-Treasurer was solely responsible for performing monthly bank reconciliations. There was no documentation of a control in place, such as an oversight, review, or timely approval. Such controls would prevent or detect errors in a timely manner.

Receipts: The Clerk-Treasurer was primarily responsible for all aspects of receipting with no controls in place, such as an oversight, review, or approval process.

Disbursements: The Clerk-Treasurer was primarily responsible for all aspects of disbursements with no controls in place, such as an oversight, review, or timely approval process.

Financial Close and Reporting: The Clerk-Treasurer prepared and submitted financial information in the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source for the Annual Financial Report (AFR) and financial statements. There were no controls in place, such as an oversight, review, or approval process to ensure that the information submitted was accurate and timely.

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. . . ."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

The Clerk-Treasurer certified on the AFRs for 2016 and 2017 that the Town had adopted the minimum internal control standards and personnel had received training on internal controls. However, the minimum internal control standards had not been adopted by the Town Council and personnel had not received training. Therefore, the AFRs submitted for 2016 and 2017 were incorrect.

CLERK-TREASURER
TOWN OF MONROE
AUDIT 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](#)."

BANK ACCOUNT RECONCILIATIONS

Bank account reconciliations were not properly performed. The bank account reconciliations presented for audit did not always document the proper outstanding checks, deposits in transit, or other reconciling items. The reconciled balances were not documented as being compared to the ledger balances.

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."

ANNUAL FINANCIAL REPORT

The same comment also appeared in prior Report B46065.

The Clerk-Treasurer prepared and submitted the AFRs through the Gateway system. The AFRs submitted for 2015, 2016, and 2017 contained errors and did not match the records of the Town. These errors included incorrect reporting of the beginning balances, receipts, and disbursements.

Audit adjustments were proposed, accepted by the Town, and made to the financial statements.

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](#)."

BOARD MINUTES

The same comment also appeared in prior Report B46065.

The minutes of the meetings of the Town Council were not presented for 7 of the 36 Town Council meetings held during 2015, 2016, and 2017.

CLERK-TREASURER
TOWN OF MONROE
AUDIT RESULTS AND COMMENTS
(Continued)

Indiana Code 36-5-6-6(a) states in part:

"The clerk-treasurer shall do the following: . . .

- (9) Serve as clerk of the legislative body by attending its meetings and recording its proceedings. . . ."

Indiana Code 5-14-1.5-4 states in part:

". . . (b) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken by individual members if there is a roll call.
- (5) Any additional information required under section 3.5 of 3.6 of this chapter or any other statute that authorizes a governing body to conduct a meeting using an electronic means of communication.

(c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

OVERDRAWN CASH BALANCES

The financial statements presented for audit included the following funds with overdrawn cash balances:

Fund	Amount Overdrawn 12-31-15	Amount Overdrawn 12-31-16	Amount Overdrawn 12-31-17
Water Utility-Operating	\$ 63,632	\$ 73,423	\$ 47,950
Wastewater Utility-Operating	-	-	83,369
Cumulative Capital Improvement	-	-	759

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

APPROPRIATIONS

A similar comment also appeared in prior Report B46065, entitled *APPROPRIATIONS*.

The records presented for audit indicated the following disbursements in excess of budgeted appropriations:

CLERK-TREASURER
TOWN OF MONROE
AUDIT RESULTS AND COMMENTS
(Continued)

Fund	Years	Excess Amount Expended
Motor Vehicle Highway	2015	\$ 8,378
Rainy Day	2015	18,453
Cumulative Capital Improvement	2015	5,699
Economic Development Income Tax	2015	3,923
General	2016	19,552
Rainy Day	2016	26,602
Cumulative Capital Development	2016	1,675
Economic Development Income Tax	2016	2,000
Rainy Day	2017	11,657
Cumulative Capital Improvement (Special Fire)	2017	25,600
Cumulative Capital Improvement	2017	5,594
Economic Development Income Tax	2017	18,169

Indiana Code 36-5-4-2 states:

"Unless a statute provides otherwise, town monies may be disbursed only after an appropriation made by ordinance of the town legislative body and recorded in a book kept for that purpose by the legislative body. Each appropriation must be made from the fund against which the expenses arose."

CAPITAL ASSETS

The Town had not properly maintained a complete detailed listing of capital assets owned. Additionally, the Town had not adopted a capital assets capitalization policy.

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

A similar comment also appeared in prior Report B46065, entitled *PENALTIES, INTEREST, AND OTHER CHARGES - INDIANA DEPARTMENT OF REVENUE*.

The Town did not submit the required Indiana Utility Receipts Tax Return forms to the IDOR during the audit period. As a result, the Town did not pay any required utility receipts taxes.

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 MONROE
AUDIT RESULTS AND COMMENTS
(Continued)

PRESCRIBED FORMS

The Town did not use or maintain the following prescribed forms for all or part of the audit period:

- Employee's Service Record, General Form No. 99A
- Employee's Weekly (Work Period) Earnings Record, General Form No. 99C
- Register of Investments, General Form No. 350
- Capital Assets Ledger, City and Town Form No. 211
- Consumer's Ledger - Municipal Water and Sewage Utility Combined, Utility Form No. 322

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

POSTING OF PAYROLL

A similar comment also appeared in prior Report B46065, entitled *POSTING OF DISBURSEMENTS*.

Payroll disbursements were posted to various funds; however, there was no documentation to support the amounts posted to the specific funds or the division of payments when disbursements were posted to multiple funds for 2015 and 2016.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

The salary of an employee shall be charged entirely to the organization unit principally concerned with his service. Claims for other expenses are also required to be charged to the organization unit which is principally concerned. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 3)

SUPPORTING DOCUMENTATION - TIMESHEETS

All employee timesheets that would support compensation paid were not presented for audit. Although timesheets were missing, we were able to substantiate the payroll disbursements presented on the financial statements by other procedures.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CLERK-TREASURER
TOWN OF MONROE
AUDIT RESULTS AND COMMENTS
(Continued)

OFFICIAL BOND COVERAGE

The following is employee bond coverage for the indicated officials:

Official	Period	Amount
Burkhart	01-25-14 to 01-25-15	\$ 30,000
Burkhart	01-25-15 to 01-25-16	30,000
Burkhart	01-25-16 to 01-25-17	30,000
Tague	01-25-17 to 01-01-19	30,000
Tague	01-01-19 to 01-01-20	30,000

Adam T. Miller
Mark S. Burry*
Jeremy W. Brown*
Julie-Marie Brown
Stacy K. Somers
Audra S. Snyder
* Registered Civil and Family
Law Mediators

MILLER BURRY
& BROWN
A Professional Corporation
Attorneys at Law

113 North Second Street
P.O. Box 470
Decatur, Indiana 46733
Telephone: (260) 724-2154
Facsimile: (260) 724-3127
www.mbbattorneys.com

RETIRED:

Daniel C. Burry
DuWayne W. Herman

March 20, 2019

Indiana State Board of Accounts
Attn.: Mr. Paul D. Joyce, C.P.A.
State Examiner
302 West Washington Street, Rm. E418
Indianapolis, Indiana 46204-2769

VIA E-mail: ldavid@sboa.in.gov with hard copy to follow via U.S. Postal Mail

Re: Audit of Town of Monroe for 2015, 2016 and 2017

Dear Mr. Joyce:

The undersigned is the attorney for the Town of Monroe, County of Adams, State of Indiana. On behalf of the Town Board and the Town Clerk-Treasurer for the Town of Monroe, I have been asked to prepare a response to the most recent audit conducted by the State Board of Accounts. Please allow this letter to serve as the ten (10) day reply from the Town of Monroe following the exit interview with your agency's field examiners at the conclusion of the three (3) year (2015, 2016 and 2017) audit for the Town of Monroe. As you know, the Audit Results and Comments – for both the Clerk-Treasurer and the Town Council, are preliminary and are subject to a Confidentiality provision required by the State Board of Accounts. The final reports on the Town of Monroe's audit will be made public by your agency at a later date.

First, I would like to comment on the Results and Recommendations made by the field examiners concerning the Town Council. The initial comment from the field examiners concerns the lack of formal internal control standards and training. It is a priority for 2019 for the Town of Monroe to adopt internal control procedures and training policies pursuant to Ind. Code 5-11-1-27(g).

Second, the comments make reference to Compensation and Benefits – Health Savings Account, concerning Council approved payments to the Assistant Superintendent of Monroe Utilities personal Health Savings Account that was not included in the Town of Monroe's 2015 salary ordinance. The salary ordinance process and the corresponding ordinances prepared in the future will provide specificity regarding the approved salary and benefits for each of the Town' of Monroe's employees. The Town will address this issue in future salary ordinances.

Third, the report makes reference to appropriations to meet expenditures. The Town of Monroe will address this issue through concurrent appropriations for increases to the expenses that are not

budgeted.

Fourth, the Town of Monroe will enter into written contracts on an annual basis with the Monroe Volunteer Fire Department in order to document the expenses and appropriations for the contract services provided to the Town of Monroe.

Fifth, the Town of Monroe will make it a priority for 2019 to adopt an ordinance that establishes a written travel policy – including reimbursements for travel, lodging, meals, etc.

Sixth, the Town of Monroe will adopt an ordinance and amend that ordinance, as necessary, to establish utility rates for the Town of Monroe's water and sewer services and compliance with same.

Seventh, the report makes comment that the Town does not have an ordinance in place to address the disposition of assets owned by the Town of Monroe. Again, adopting the curative ordinance to address this issue is a priority of the Town Board for 2019.

The Town of Monroe will make every effort to cure the deficiencies raised by the State Board of Accounts' field examiners and to improve on its accounting processes in general. We thank you and the field examiners for their comments and will work diligently to enact the local legislation to correspond to the concerns raised in this portion of the report and to implement the corresponding policies.

Now, I would like to address the issues raised by the field examiners concerning the Clerk-Treasurer.

Before I address the item-by-item response to the issues raised by the field examiners, I would like to comment on the reimbursements "requested" by your agency. During the exit interview, specific inquiry was made into whether the findings made by your agency indicated malfeasance by the Clerk-Treasurers (there were two (2) such office holders during the period under audit). During the exit interview, I posed a question concerning whether the "requests" for reimbursement were mandatory and one of the field examiners opined the requests were mandatory. The implication from this response is that your agency has the authority to require reimbursements. I researched this issue to see if there was any state statutes or administrative rules that confer such right upon your agency. From my research it does not appear that the State Board of Accounts or its field examiners have the authority to make the "requests" for reimbursements mandatory. I bring this to your attention because of the manner in which the field examiners represented the agency's authority to the attendees at the exit interview regarding the reimbursements left the Town's attendees with the impression that your agency has the authority to mandate reimbursements. If you are aware of the legal authority for your agency to make such "reimbursements" mandatory, please forward a copy of that legislation or promulgated regulation to my attention.

With the foregoing background, I will now commence comment on the item-by-item issues raised by your agency.

First, *Payroll Reporting – Penalties, Interest and Other Charges*, concern accuracy and timeliness for reporting federal quarterly wages on IRS Form 941 for certain quarters of 2015 and 2016. In addition, the report raises issues with state withholding tax Vouchers for certain quarters in 2015, 2016 and 2017. The result of the issues identified by the field examiners is penalties and interest that accrued during the period of the audit to the Indiana Department of Revenue, Indiana Department of

Workforce Development and the Internal Revenue Service. The Town agrees that its recordkeeping procedures demand improvement. Both the Town Council and the current Clerk-Treasurer are committed to making this the highest priority for the Town of Monroe.

Second, *Penalties, Interest and Other Charges – Sales Tax Remittance*, again, the issue is the timeliness and accuracy of remittance of sales tax collected by the Town of Monroe to the Indiana Department of Revenue during 2016 and 2017. The failure to timely remit sales tax resulted in penalties and interest being assessed against and paid by the Town of Monroe Water Utility. Recordkeeping and timeliness are priorities for the Clerk-Treasurer in order to avoid this recurrence.

Third, *Errors on Claims*, the emphasis the Town Board and the Clerk is to establish and follow a more regimented claims review and authorization process to ensure supporting documentation corresponds to all paid claims. The request for Assistant Superintendent to reimburse personal dental expenses to the Town of Monroe is reasonable, and, further, it is my understanding that he has remitted payment as of the date of this response.

Fourth, *Internal Controls Over Financial Transactions and Reporting*, this issue was raised in the Town Council report by your agency. The Clerk-Treasurer, along with the Town Board, will make the implementation of internal controls a priority in order to comply with statutory requirements. The same emphasis will be placed on training and certification concerning the internal control policies.

Fifth, *Bank Account Reconciliations*, the Town Clerk-Treasurer, as part of its internal control policies, will implement monthly reconciliation procedures of public funds.

Sixth, *Annual Financial Report*, the accuracy of annual financial information submitted through the Indiana Gateway to Government Units system will be a focus of the Clerk-Treasurer and will be further addressed in the internal control policies adopted by the Town of Monroe.

Seventh, *Board Minutes*, the Clerk-Treasurer will utilize digital technology to record the Town of Monroe's public meetings, which will enhance the detail of the minutes. Further, the Clerk-Treasurer will maintain an annual record book for the Town of Monroe that will include the agenda, minutes, resolutions, ordinances, budgets and additional appropriations in order to fully document the Town's action at public meetings.

Eighth, *Overdrawn Cash Balances*, the Town of Monroe refutes whether the cash balances at its depository institutions ever were overdrawn to a balance below zero and 00/100 Dollars (\$0.00). However, the Clerk-Treasurer, through improved bank account reconciliations will mitigate, and hopefully eliminate future issues with this matter.

Ninth, *Appropriations*, see the Fourth response to the Town Council, Audit Results and Comments above. The Clerk-Treasurer will follow procedures to compliment the Town Council's appropriation process.

Tenth, *Capital Assets*, the Town of Monroe will undertake an inventory of its capital assets and update the inventory on an annual basis, which will form the basis for more detailed information concerning its Capital Assets.

Eleventh, *Federal and State Agencies – Compliance Requirements*, the Town of Monroe will

adopt procedures for the Clerk-Treasurer to follow concerning compliance with federal and state requirements, especially with respect to the Town's utilities (Water and Sewer).

Twelfth, *Prescribed Forms*, the Town of Monroe will adopt procedures for the Clerk-Treasurer to follow concerning the use of Prescribed Forms.

Thirteenth, *Posting Payroll*, the Town of Monroe will address this issue by following a regimented budget and appropriations policy that allocates adequate funds from fund specific accounts in order to make payroll. The procedures will also require additional documentation to support this process.

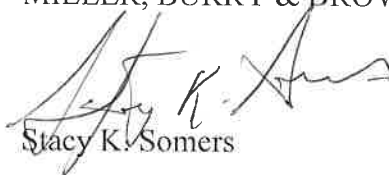
Fourteenth, *Supporting Documentation – Timesheets*, again, the documentation requirements will be addressed in the internal control procedures adopted by the Town of Monroe.

Again, with all of the foregoing items, it is the Town of Monroe Council's opinion that the reimbursements assessed against the current Clerk-Treasurer are penalties against her and punitive in nature. At the exit interview, inquiry was specifically made to the field examiners regarding any implication of malfeasance in the Audit Results and Comments, to which the answer from the field examiners was no. As a result, the Town of Monroe desires to have the reimbursement paid by the current Clerk-Treasurer (Rachel Tague) reimbursed to her. Any error of oversight was not intentional and requesting/requiring her to make payment implies that she is being penalized. The reimbursement "request" has the appearance of labeling her as a bad actor for some alleged wrongdoing, which is not the case. It is my understanding that the field examiners required her to make payment in their presence.

As for the former Clerk-Treasurer's (Rachel Burkhart) request for reimbursement, we respectfully request that your agency waive that reimbursement request as well. Again, any errors are not supported by any allegations of malfeasance. Consequently, the "requested" reimbursement appears to be punitive in nature. Further, imposing "requests" for reimbursement may frustrate the Town of Monroe's ability to attract and retain qualified persons from seeking this office. For the foregoing reasons, the Town of Monroe respectfully requests that the State Board of Accounts waive the "requested" reimbursements. Should you or any of your staff have any questions or comments, please do not hesitate to contact me at (260) 724-2154 or via e-mail at ssomers@mbbattorneys.com.

Respectfully,

MILLER, BURRY & BROWN, P.C.



Stacy K. Somers

Justin P. Shaffer
516 Closs Street
Decatur, IN 46733
March 14, 2019

Mr. Paul Joyce
State Board of Accounts
Street Address
Indianapolis, IN

Dear Mr. Paul Joyce:

I would first like to thank you for bringing the issue of the error on claim to my attention. I would like to add that I was under the impression that any claims that the Town would need to take under their advisement had to be brought before them at a public board meeting. The payment in question was in deed, brought before the board for approval of some type of assistance before being paid. I do not know why it was left out of the minutes.

The reason that the payment was brought to the board was because there was a lot of miss clarification with the insurance plan I had at the time. I was under the impression that pediatric dental was to be part of all health plans when the Health Care Reform Act was passed. I found out that, that was not the case and I was merely asking if the board would assist with the out-of-pocket that I was not expecting.

I did not assume that it was not or should not be my responsibility, however, I was also under the impression that if approved by the board, that it was a legitimate approval based on what I have learned through my previous years of employment with the Town.

I work very hard to be a good, honest, and hard-working employee of the Town and I would not purposely have a bill paid that was not an allowable expense whether it was approved by the board or not.

The expense has been repaid to the town and I am now putting this matter behind me. I need to be able to focus on my responsibilities for the Town and the citizens that reside there, without a negative mark hanging over me.

Sincerely,

Justin P. Shaffer

Enclosure

CLERK-TREASURER
TOWN OF MONROE
EXIT CONFERENCE

The contents of this report were discussed on March 11, 2019, with Rachel A. Burkhart, former Clerk-Treasurer and on March 12, 2019, with Rachel E. Tague, Clerk-Treasurer; Joyce Kenney, Deputy Clerk-Treasurer; Justin P. Shaffer, Superintendent; Jeffrey L. Johnson, Town Council member; and Stacy K. Somers, Attorney.

TOWN OF MONROE
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Rachel A. Burkhart, former Clerk-Treasurer:			
Payroll Reporting - Penalties, Interest, and Other Charges, pages 16 and 17	\$ 166.52	\$	\$
Paid by check, Receipt Number 440		166.52	-
Penalties, Interest, and Other Charges - Sales Tax Remittance, page 17	212.00		
Paid by check, Receipt Number 440		212.00	-
Rachel E. Tague, Clerk-Treasurer:			
Payroll Reporting - Penalties, Interest, and Other Charges, pages 16 and 17	386.23		
Paid by check, Receipt Number 406		386.23	-
Penalties, Interest, and Other Charges - Sales Tax Remittance, page 17	462.41		
Paid by check, Receipt Number 405		462.41	-
Justin Shaffer, Superintendent:			
Errors on Claims, pages 17 and 18	251.00		
Paid by check, Receipt Number 431		251.00	-
Totals	<u>\$ 1,478.16</u>	<u>\$ 1,478.16</u>	<u>\$ -</u>

This report was forwarded to the Office of the Indiana Attorney General.