

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF LOGANSPOUT

CASS COUNTY, INDIANA

January 1, 2017 to December 31, 2019



FILED
03/10/2021

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Clerk-Treasurer:	
Audit Results and Comments:	
Salary Overpayment	6
Official Bond	6
Exit Conference	7
Summary of Charges.....	8
Affidavit	9

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Stacy L. Cox Duane Ullom	01-01-17 to 12-31-19 01-01-20 to 12-31-21
Mayor	Dave Kitchell Chris Martin	01-01-17 to 12-31-19 01-01-20 to 12-31-21
President of the Board of Public Works and Safety	Dave Kitchell Chris Martin	01-01-17 to 12-31-19 01-01-20 to 12-31-21
President Pro Tempore of the Common Council	Teresa Popejoy David Morris	01-01-17 to 12-31-18 01-01-19 to 12-31-21
Chairman of the Utility Service Board	Daniel H. Slusser Jay King	08-01-16 to 07-31-17 08-01-17 to 07-31-21
Superintendent of Utilities	Paul A. Hartman Greg Toth	01-01-17 to 12-31-20 01-01-21 to 12-31-21
Utility Office Controller	LuAnn Davis Tammy Baumgardner	01-01-17 to 12-31-19 01-01-20 to 12-31-21



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 LOGANSPORT, CASS COUNTY, INDIANA

This report is supplemental to our audit report of the City of Logansport (City), for the period from January 1, 2017 to December 31, 2019. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the City. It should be read in conjunction with our Financial Statement Audit Report of the City, which provides our opinions on the City's financial statement. 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

February 9, 2021

(This page intentionally left blank.)

CLERK-TREASURER
CITY OF LOGANSPORT

CLERK-TREASURER
CITY OF LOGANSPORT
AUDIT RESULTS AND COMMENTS

SALARY OVERPAYMENT

Condition and Context

On November 2, 2017, Stacy L. Cox (Cox), former Clerk-Treasurer, received her pay for the pay period ending October 27, 2017. In addition to her normal salary, Cox was paid for ten additional hours at an overtime rate of \$43.08 per hour.

Clerk-Treasurers are not permitted to receive pay in addition to the amount approved in the salary ordinance.

The Clerk-Treasurer was paid a total salary, between City and Utilities, of \$60,168.40 during 2017. Based on Salary Ordinance #2016-33, the Clerk-Treasurer was due to be paid an annual salary of \$59,738, resulting in an overpayment of \$430.40.

We requested that Cox reimburse the City \$430.40 for the unallowed overtime payment. (See Summary of Charges, page 8)

Criteria

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)

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

OFFICIAL BOND

A \$300,000 official bond (#B1171557) for Stacy L. Cox was obtained from Selective Insurance Company of America and covers the term beginning January 1, 2017 and ending January 1, 2018.

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

CLERK-TREASURER
CITY OF LOGANSPOUR
EXIT CONFERENCE

The contents of this report were discussed on February 9, 2021, with Stacy L. Cox, former Clerk-Treasurer; Dave Kitchell, former Mayor; Duane Ullom, Clerk-Treasurer; Robin Rozzi, Deputy Clerk-Treasurer; Chris Martin, Mayor; Jacob Pomasl, Deputy Mayor; David Morris, President Pro Tempore of the Common Council; Greg Toth, LMU Superintendent; Tammy Baumgardner, LMU Controller; Amy Densborn, Common Council member; Jonathan Nelms, Common Council member; Jake LeDonne, Common Council member; and Mike Meagher, Utility Service Board member.

CLERK-TREASURER
CITY OF LOGANSPORT
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Stacy L. Cox, former Clerk-Treasurer: Salary Overpayment, page 6	<u>\$ 430.40</u>	<u>\$ -</u>	<u>\$ 430.40</u>

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

AFFIDAVIT

STATE OF INDIANA)
)
Cass COUNTY)

We, Patrick Brandenburg and Pamela Williams, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the City of Logansport, Cass County, Indiana, for the period from January 1, 2017 to December 31, 2019, is true and correct to the best of our knowledge and belief.

Pamela W. Williams

Patrick Brandenburg
Field Examiners

Subscribed and sworn to before me this 18 day of February, 2021

Dennis D. White
Notary Public



My Commission Expires: 12-31-2023

County of Residence: Cass