

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

SPECIAL INVESTIGATION REPORT

OF

TOWN OF CLOVERDALE

PUTNAM COUNTY, INDIANA

January 1, 2019 to March 27, 2020



FILED
05/14/2021

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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 CLOVERDALE, PUTNAM COUNTY, INDIANA

This is a special investigation report for the Town of Cloverdale (Town), for the period January 1, 2019 to March 27, 2020, and is in addition to any other report for the Town as required under Indiana Code 5-11-1. All reports pertaining to the Town 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 and were limited to records associated with the Town Manager/interim Building Inspector. 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

February 23, 2021

TOWN OF CLOVERDALE RESULTS AND COMMENTS

BACKGROUND

Wayne Galloway (W. Galloway), was hired as Town Manager on May 12, 2015. In addition, W. Galloway was named interim Building Inspector on August 8, 2017. On March 17, 2020, the Town Council met in an executive session to discuss alleged misconduct of W. Galloway. On March 26, 2020, the Town attorney issued W. Galloway a letter "to memorialize the Town Council's decision terminating your employment. The Council has requested that you vacate you [sic] office by 10:00 am on March 27, 2020."

The Indiana State Board of Accounts was notified by the Indiana State Police of the alleged misconduct of W. Galloway. The Indiana State Board of Accounts examined the records and reviewed the payroll of W. Galloway. The following describes noncompliance with statutes or the *Accounting and Uniform Compliance Guidelines Manual for Cities and Towns*.

OVERPAYMENT OF COMPENSATION

W. Galloway served as the interim Building Inspector beginning August 8, 2017. W. Galloway's approved salary for the position was \$13,256 in 2017, \$20,000 in 2018, and \$20,000 in 2019. The Town Council approved a Building Inspector position to be paid at a rate of \$40,000 per year in the 2020 Salary Ordinance. However, per review of Town Council minutes and Board communication, W. Galloway was never named the Building Inspector, nor approved to receive the \$40,000 salary included in the 2020 Salary Ordinance for the Building Inspector position. In addition, Cheryl Galloway (C. Galloway), Clerk-Treasurer, reported in the March 2020 Town Council meeting that they were paying W. Galloway \$20,000. After the meeting, the \$20,000 pay was confirmed in an email to a Town Council member. However, the Town Council reviewed W. Galloway's payroll and found he was being paid at a rate equal to \$40,000.

In 2020, W. Galloway's approved salary was made up of the Town Manager salary (\$1,856/pay) and the interim Building Inspector salary (\$769.23/pay) for a total of \$2,625.23/pay. Part of W. Galloway's duties was preparing the payroll for all employees and officials. W. Galloway's interim Building Inspector salary was changed to \$1,538/pay and he received a total of \$3,364/pay for both positions for the first seven pay periods in 2020.

For the payroll period ending April 5, and paid on April 10, W. Galloway was paid for a partial pay period and was compensated for vacation and sick hours not used. The Town of Cloverdale employee handbook states only unused vacation hours will be paid when an employee leaves employment.

TOWN OF CLOVERDALE
RESULTS AND COMMENTS
(Continued)

The total overpayment of compensation is as follows:

Pay Date	Amount Paid	Amount Approved	Difference
01-03-20	\$ 3,364.00	\$ 2,625.23	\$ (738.77)
01-17-20	3,364.00	2,625.23	(738.77)
01-31-20	3,364.00	2,625.23	(738.77)
02-14-20	3,364.00	2,625.23	(738.77)
02-28-20	3,364.00	2,625.23	(738.77)
03-13-20	3,364.00	2,625.23	(738.77)
03-27-20	3,364.00	2,625.23	(738.77)
04-10-20	899.82	1,327.62	427.80
05-01-20	3,424.00	-	(3,424.00) *
Plus vacation and sick hours paid on 04-10-20	<u>\$ 2,412.80</u>	<u>\$ 1,461.12</u>	<u>\$ (951.68)</u>
Totals	<u><u>\$ 30,284.62</u></u>	<u><u>\$ 21,165.35</u></u>	<u><u>\$ (9,119.27)</u></u>

*a stop payment was put on this check and a check was reissued for the same amount on 10-21-20

Funds misappropriated, diverted, or unaccounted for through malfeasance, misfeasance, or non-feasance in the office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting for Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

All compensation and benefits paid to the 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 statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting for Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

We requested C. Galloway and W. Galloway, jointly and severally, reimburse the Town \$9,119.27 for overpayment of compensation. (See Summary of Charges, page 14)

The final paycheck issued to W. Galloway in the amount of \$3,424 was returned to the Town and voided. The amount of the check will be credited on the Summary of Charges. (See Summary of Charges, page 14)

SPECIAL INVESTIGATION COSTS

The State of Indiana incurred additional costs in the investigation of the Town Manager/interim Building Inspector.

Indiana Code 5-11-1-27(m) states in part:

"If the attorney general institutes civil proceedings related to this section or under [IC 5-11-5-1](#), the attorney general shall seek, in addition to the recovery of any funds misappropriated, diverted, or unaccounted for, restitution of:

- (1) costs incurred by the state board of accounts . . ."

TOWN OF CLOVERDALE
RESULTS AND COMMENTS
(Continued)

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. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

We requested C. Galloway and W. Galloway, jointly and severally, reimburse the State of Indiana \$5,600.25 for special investigation costs. (See Summary of Charges, page 14)

INTERNAL CONTROLS

We noted the following deficiencies in the internal control system over the Town activities:

- The Town Council did not always review the detail of the payroll claims before approving them.
- There was a lack of segregation of duties between the Town activities. The same person performed the duties for payroll, Town Manager, and interim Building Inspector.
- There was no approval of W. Galloway's time cards. One time card was kept for all duties W. Galloway performed. There was no supervisor signature approving his time and verifying it was accurate.
- There were no written procedures pertaining to the sale of scrap.
- Internal Controls were not in place to ensure the Town property and records were secure.

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. These 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. . . ."

INVESTIGATION BY LAW ENFORCEMENT AGENCY

An investigation into the payroll of the Town Manager/interim Building Inspector has also been conducted by the Indiana State Police.

TOWN OF CLOVERDALE
RESULTS AND COMMENTS
(Continued)

OFFICIAL BOND AND INSURANCE COVERAGE

The following is information regarding official bond and insurance coverage obtained by the Town:

<u>Period</u>	<u>Amount</u>
01-01-18 to 01-01-19	\$ 150,000
01-01-19 to 01-01-20	150,000
01-01-20 to 01-01-21	150,000
08-06-18 to 08-06-19	10,000
08-06-19 to 08-06-20	10,000

TOWN OF CLOVERDALE
EXIT CONFERENCE

The contents of this report were discussed on February 23, 2021, with Kelly A. Maners, Clerk-Treasurer; Gary Bennington, Town Council member; Rick Dearwester, Town Council member; and Richard Shagley II, Attorney.

The contents of this report were discussed on March 1, 2021, with Cheryl Galloway, former Clerk-Treasurer; Wayne Galloway, former Town Manager/interim Building Inspector; and Mark Waterfill, Attorney.

Cheryl Galloway former Clerk Treasurer for the Town of Cloverdale, Ind.
Wayne Galloway former Town Manager-Bldg Inspector-Redevelopment President.

Official Response

March 1st Exit Conference with Gina Gambaiani, CFE

Date March 4th 2021

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, Ind 46204-2765

Re:

The Background said

Wayne Galloway (W. Galloway) was hired as Town Manager on May 12, 2015. In addition, W. Galloway was named interim Building Inspector on August 8, 2017. On March 17, 2020, The Town Council met in an executive session to discuss alleged misconduct of W. Galloway. is

This next section was what the council talked about in the March 17th executive session without Cheryl or Wayne present and information we had for each topic discussed

- Wayne's Galloway Building Inspector salary:** May 14th, 2019 meeting it stated that Wayne requested a replacement ASAP. It was discussed at this meeting that no one was interested in the job when it pays \$13,256.00 although it was budgeted for \$20,000 in 2018. In the June 2019 meeting the Council agreed to give the building Inspector the \$20,000 (Salary Ordinance 2019-3 and place in the Form 1 for the 2020 budget) Greg Jay and Gary Bennington would go the County and request if they would take over the duties as Building Inspector. Council also agreed in 2020 to raise the salary for the Building Inspector to \$40,000 see form 1. Form 1 was reviewed during the public hearing Aug 13th, 2019 for the 2020 budget, and again at the adoption Sept 10th, 2019 (Ordinance 2019-8) approved without changes. Form 1, in the past 2018 budget building inspector for \$13,256, Form 1, 2019 budgeted for \$20,000 and again Form 1, budgeted for \$40,000. It was historically done the same way since Wayne took over. Before Wayne, the Building Inspector was paid \$25.00 an hour and a percentage of the building permit fees.
- Wayne Galloway's time sheet:** Since Wayne was paid salary, he did keep time sheets to prove he worked 40 hour weeks but since he wore two different hats the two job responsibility were done at the same time making it impossible to keep track. It was clear however that Wayne never collected vacation time, sick time, personal time or holiday time on the building Inspector position in the years as Building Inspector.
- Wayne and Cheryl's Work:** Not sure what they said about that, The Town was awarded three Community Crossing Grant, Stormwater grant, Sewer Grant, we saved the Town thousands on Land waste permits, got them off the Agreed Order with IDEM, paid cash for Ultraviolet lights and recycle wastewater for the clarifiers and paid off all the debts except the bonds on Wastewater and Water. We even found new revenues like the Food and beverage tax. The grants alone were over 3 million dollars. We were able to replace the police car fleet along with other equipment the police needed like computers, copier, tazers etc. The Building permits were

See
Attachment
in Packet
Page 3
Page 2

at a record high with Whispering Winds addition building on every lot available selling them as fast as they could build.

4. **Salary Ordinance issues:** The State Board of Account did an annual audit on the Town Sept-Nov 2019. They found issue with the salary Ordinances. 1, being brackets- when auditing they could not tell by looking at it what the employees were being paid. The two auditors were having to figure out what they were supposed to make, and then make sure they were in the bracket. They suggested under each job that is shows the bi-weekly breakdown and matches the ADP payroll voucher the council signs for each payroll cycle.
5. **And alleged negative behavior demonstrated by Cheryl and Wayne Galloway toward town employees.** No Cheryl will take full responsibility for this. Wayne never did anything to the employees but build them up. Marshal Hibler was the only one I (Cheryl) took issue with because of the following.

BUT SINCE I (Cheryl Galloway) WAS NOT INVITED TO THE EXECUTIVE MEETING THE COUNCIL HAD AN AGENDA AND THEY DID NOT WANT THE TRUTH TO MUDDY UP THE WATERS

Furthermore

Why would the Town Attorney turn on us so fast? February 5th 2020 he enjoyed working with us soooooo much and we are public enemy on February 24th 2020. To the point no one was talking to us. They all assumed and went as far as accusing us falsely (destroying town property and changing salary Ordinances after they were signed, changing locks and police using evidence tape on the doors like a crime was committed) to make sure we never come back.

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of Packet

Page 17-21

Page 10-11

I will tell you it was the Marshal going behind Cheryl back and telling untruth or exaggerating the truth to the attorney and the Council. It started last June 2019 when he took my Utility Clerk/Deputy (Trina Baker) to French Lick in pretense of a CSI class and sent picture while I was on Vacation. Three weeks later she quit without notice and asked that Marshal Steve does not contact her.

Page 14

Four months later she came back to work for me as a Deputy Clerk/ Payroll clerk.

WAYNE GALLOWAY WAS NOT DOING PAYROLL AT ALL IN 2020

!!

Yes, I fully admit the Marshal and I were not getting along. It's my Job as Clerk Treasurer to protect the budget and I was doing everything in my power to do it but the Council overruled me at every turn.

He hired Sergeant Adam Hull December 2019 to be over (one) Deputy Marshal Levi App. Rick is the CSI and not authorize policeman, Steve is the Marshal and James Collins is SRO for the school. Kent Goldman is the Sergeant for the Reserve officers. This position was budgeted for \$36,670.00 to \$40,744.28 in the Ordinance 2019-3 June 2019 When Steve promoted Logan Clark. Logan left Cloverdale along with five other officers the same year 2019.

Page 24

Dec 2019 Marshal Steve gave Sergeant Hull three weeks' vacation and \$42,500. This was not budgeted but Council agreed.

Page 4



Then Reserve Officer Paul McGann asked the Town to Lease another K-9 (Xane) and his private police car that he uses as a part-time police officer for his Security business. The Insurance (HBG) Marty Denton strongly objected saying this was a high-risk policy. I relay the information back to the Town attorney Daniel Hoffmann and the Council and they proceeded with the policy and the Lease. The Lease was signed Jan 28, 2019 and a claim was filed against the Town on February 4th 2019 (less than a week later) when a tree fell on the car causing \$12,000 worth of damage, Steve release Paul McGann from his duties a few days later.

Then Steve brought to the attention on February 24th Special meeting that Deputy Levi App was looking to go to work at Bainbridge, Indiana. In the meeting Steve told the Council that I gave the Building Inspector (Wayne Galloway) \$20,000 raise and took it from the police fund, I refused that comment and Re-iterated the \$18,000 from the police part-time line item was still intact, but the police budget that was discussed and agreed on last June 2019 did not allow for a \$41,520.00 raise and the Sergeant increase \$42,500.00. those two pay hikes and hiring another officer later that year will put a strain on the budget. *NOTE Levi App has since moved on to another police department.*

See Minute from Attorney Packet 2

March Meeting, I went over again the 2019 budget with the Council showing them the Fund reports and the appropriation reports along with Form 1 and any other information that they would understand, but they already made up their minds that we tricked them, and my information fell on deaf ears.

I told Marshal Steve Hibler that he was going to bankrupt the Town with his spending and the inability of keeping employees and I would see to it he will not be Sheriff of the County. He did not like that comment and it sealed Wayne and my Fate.

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March 24th was yet another special meeting with an executive meeting to follow.

The executive meeting minutes inform Wayne that the individual alleged misconduct was reviewed, and his employment is no longer needed. **(what misconduct)** and that Wayne could resign before the next public meeting held on April 14th. Wayne's employment is considered "AT- WILL". Wayne left the meeting and the council discuss what event would happen if Wayne did not resign.

Employee manual violations?????

It was also stated Council can proceed with the termination in April's public meeting.

Page 6-7

So, something happens between March 25th and March 26th cause nearly at midnight on the 26th Wayne received a E-Mail from Daniel to disregard what was said in the executive meeting 3/24/2020 that you vacate your office by 10:00 am on March 27th, 2020.

Which was done illegally (you cannot make a motion or decide in an executive meeting it has to be done in an open meeting)

Page 8-9

The best I can figure the Marshal heard that Wayne would be around for several more weeks and they would have to face Wayne knowing what they done so they called Daniel and told them Wayne was shredding papers. (funny thing is the Town does not hold or have access to any papers deem top secret) cause according to the letter from Daniel to Troy Stanton ISP

"I was informed on March 26th, 2020, that Mr. and Mrs. Galloway have been shredding documents and taking document outside of the Town Hall premises. It was also reported that a shredding device was destroyed do to the constant shredding that has been occurring in the office" **(HERE IS A FUN FACT ON MARCH 26TH IT WAS MY BIRTHDAY AND I WAS IN THE ATTORNEY OFFICE Steuerwald, Witham, & Youngs FOR MOST OF THE DAY telling them what was going on and hiring them to represent me. We left his office around 1:00 in Avon and we never returned to the Town Hall that day.)**

So back to the background of SBOA

The Council has requested that you vacate you (sic) office by 10:00am on March 27th 2020

Again this was illegal. Shouldn't that be in this report????

Overpayment: The Council never not once communicated to me that the position was a separate pay then what was budgeted on form 1. As you can see in 2018 on form 1 it was budgeted for \$13,256 and in 2019 Form 1 it was budgeted for \$20,000 as shown in June 2019 meeting Salary Ordinance 2019-3 and in 2020 it was budgeted \$40,000. The Council approved every Salary Ordinance that showed the \$40,000 along with the budget by Ordinance 2019-8 and signed the payroll voucher (which the Council now claimed were missing pages but signed anyway) All pages were intact this is another lie to make us look bad. I explain each line item on the form 1 on three different occasion and is stated in the minutes that the council approved.

The Town Council opinion was they never approve the \$40,000 but yet approve two checks May 1st 2020 Ck#1149 and when that was not cashed they sent another Ck 1204 Oct 21st 2020 (wayne felt like that was ghost employment if he cashed them since he was already terminated March 27th

So here we argue that the Council didn't approve the \$40,000 salary but yet send him two checks based on the \$40,000. Which is it you can't have it both ways

The meeting March 2020 where I told the Council Wayne was making \$20,000. I misunderstood and thought we were still talking about 2019 when the salary was changed from \$13,256 to \$20,000. But its is also interesting that the Council made a motion and 2nd to approve salary Ordinance 2020-2 to amend 2019-15 giving the officer raises but on March 24th special meeting it was denied and the only raise that was given was to Deputy Marshal Levi App. There was so much miscommunication and hard feeling it was hard to keep up.

The checks for both positions were always kept separate meaning that Wayne received two checks so when the replacement for the Building Inspector came on it would continue at the same rate, and it was clear to the council that Wayne was receiving two separate check for two separate jobs.

For the Payroll period ending April 5th and paid on April 10th Wayne was paid for sick time and that was against the handbook but Trina was new at payroll (since Nov 2019) and Wayne is more than willing to pay that back. We believe that he earned the vacation hours.

The Town Council opinion was they never approve the \$40,000 but yet approve two checks May 1st 2020 Ck#1149 and when that was not cashed they sent another Ck 1204 Oct 21st 2020 (wayne felt like that was ghost employment if he cashed then since he was already terminated March 27th

Insert overpayment of compensation schedule.

All compensation and benefits paid to the 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 statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements.

This was done by Ordinance 2019-3 Salary, Ordinance 2019-8 Budget, Ordinance 2019-7 Salary, Ordinance 2019-15 Salary.

As it was done 2017-15 salary for year pay 2018 and 2018-2 budget 2018-5 Salary for 2019.

We request C. Galloway and W. Galloway, jointly and severally, reimburse the Town of Cloverdale \$9,119.27 for overpayment of compensation.

Strongly object. The council approved all ordinances, Form 1 budgets and signed all payroll voucher approving building Inspector salary \$40,000 and job which he performed everyday Monday thru Friday and call outs on weekends.

Special Investigation costs

Audit cost incurred because of poor records, non-existent records, or any other inadequate bookkeeping practices, or because of theft or a shortage may be the personal obligation of the responsible official or employee.

None applies to this case as you can see in this packet my record keeping is second to none and records were accounted for in locked filing cabinet and in order upon my resignation. We did not destroy or alter any documents and all keys, passwords and other important items were left on desks with a picture on my phone for proof. I believe the investigation by Troy Stanton ISP and Gina Gambaiani, CFE has revealed no wrongdoing on our part and has proven to me without a doubt it was politically motivated to remove me from office.

So, \$5,600.25 is denied.

Internal Controls

- The Town Council did not always review the detail of the payroll claims before approving them.

Not my issue, I gave them all records by e-mail and hard copies along with weekly meetings to keep them informed. You will find all councils signature for approve claims and monthly audits in three ring binders in Town Hall or contact HR unlimited and Chars Accounting for proof.

- There was a lack of segregation of duties between Town activities. The same person performed the duties for payroll, Town Manager, and Interim building Inspector.

See
Attorney
Packet

See
Attorney
Packet

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When living in a small town its hard-to-get essential jobs filled with qualify personnel. Sometimes you must wear more than one hat and do jobs that are not necessarily your job. When I was re-elected we were going to make this our last four years and basically clean up and train the next man standing. That is why Trina came back to work. It was understood she would be doing payroll and taking that off Wayne, the next step was finding a building Inspector, then Town Manager. I too was looking for a candidate for Clerk Treasurer. But I want to make this perfectly clear Wayne was not doing payroll. Trina Was my payroll clerk!!!!

- There was no approval of W. Galloway timecards. One timecard was kept for all duties W. Galloway performed. There was no supervision signature approving his time and verifying it was accurate.

Since he was on salary, he only kept the time card to prove he worked forty hours in a week and show proof of holiday, vacation and sick time was being used as earned. It would have been impossible for Wayne to clock out while doing a building permit and clocking back in to do Town Manager business, sometimes he was doing both jobs at the same time. The Marshal has been doing the same without any Council signing off.

- There was no oversite of Town scrap being sold and the cash not deposited. This was such a rare occasion and never amounted more than \$100.00 at a time and to Wayne's best recollection they only went twice in three years. I know we donated pop cans from the office personnel and our own home to the back of the Town manager truck to be taken to the Wastewater plant, The cash was given to the Utility clerk to be deposited in her daily cash received.
- Controls were not in place to ensure Town property and records were secure.

I do not understand this one at all and Gina could not tell me what this was about. I am the only one with the keys to the filing cabinets and they were locked, and the records room had a paddle lock. Although when we locked the keys up and were locked out CSI officer Rick Lambert would pick the lock so we could have access. To my knowledge he only did this when we needed his help. We also had camera in the offices and outside the buildings. All the doors but the Town Manager and the Building Inspector were keyless doors the CSI Rick Lambert put in for the Town several years back.

I also might add this: The Town Hired Charlene Brown from Chars accounting and HR Unlimited that did monthly reconciliation. At which time they would e-mail each council member that the banks and funds reconciled and could see how much each fund had and spent that month. The Council signed off each month that they got the e-Mail. We went out of our way to keep the Town Council in the loop and Wayne and I had weekly meeting with the Town President and Vice President letting them know what was going on each week.

We served our Community well and worked hard to be a Community proud to call home. My 8 years of service has shown many improvements and I wish the best for her going forward.

Cheryl Galloway

Wayne Galloway

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

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Cheryl Galloway, former Clerk Treasurer, and Wayne Galloway, former Town Manager/Interim Building Inspector, jointly and severally:			
Overpayment of Compensation, pages 3 and 4	\$ 9,119.27	\$ 3,424	\$ 5,695.27
Special Investigation Costs, pages 4 and 5	<u>5,600.25</u>	<u>-</u>	<u>5,600.25</u>
Totals for Cheryl Galloway and Wayne Galloway, jointly and severally	<u>\$ 14,719.52</u>	<u>\$ 3,424</u>	<u>\$ 11,295.52</u>

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

AFFIDAVIT

STATE OF INDIANA)
Clay COUNTY)

I, Gina Gambaiani, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Town of Cloverdale, Putnam County, Indiana, for the period from January 1, 2019 to March 27, 2020, is true and correct to the best of my knowledge and belief.

Gina Gambaiani
Field Examiner

Subscribed and sworn to before me this 5 day of May, 2021.

Christina L. Thompson
Notary Public

My Commission Expires: 7-7-2024
County of Residence: Clay

