

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

PARKE COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
03/23/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Laura Fischer	01-01-20 to 12-31-22
County Treasurer	Kim Shorter	01-01-20 to 12-31-22
Clerk of the Circuit Court	Stacie Jeffries Henry Harper	01-01-20 to 02-28-21 03-01-21 to 12-31-22
County Sheriff	Justin Cole	01-01-20 to 12-31-22
County Recorder	Mary A. Gregg	01-01-20 to 12-31-22
President of the Board of County Commissioners	Jim Meece	01-01-20 to 12-31-22
President of the County Council	John K. Pratt	01-01-20 to 12-31-22



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PARKE COUNTY, INDIANA

This report is supplemental to our audit report of Parke County (County), for the period from January 1, 2020 to December 31, 2020. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statement Audit Report of the County, which provides our opinions on the County'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

December 28, 2021

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COUNTY AUDITOR
PARKE COUNTY

COUNTY AUDITOR
PARKE COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Similar comments also appeared in prior Report B53234, entitled *INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING* and *ANNUAL FINANCIAL REPORT*.

Condition and Context

There were several deficiencies in the internal control system of the County related to financial close and reporting.

The County had not separated incompatible activities related to financial close and reporting. The County Auditor entered the financial information into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the financial statement. There were no internal controls in place such as an oversight, review, or approval process to ensure the information was accurate.

Due to the lack of internal controls, the financial statement presented for audit included the following errors:

1. The Annual Financial Report (AFR) information entered into Gateway was materially misstated and did not properly reflect the financial activity of the County. The beginning balance was overstated by \$2,341,982, receipts were understated by \$2,213,153, disbursements were understated by \$3,069,079, and the ending balance was overstated by \$3,197,908.
2. The AFR did not properly present Fund 1173 Motor Vehicle Highway (MVH) - Restricted Fund (MVH - Restricted) separately from the MVH fund. The MVH - Restricted was combined with the MVH fund on the AFR.

Audit adjustments were proposed, accepted by the County, and made to the financial statement presented in the Financial Statement Audit Report for the County.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . . "

COUNTY AUDITOR
PARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity 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](#)."

On the chart of accounts, the MVH Fund and MVH Restricted sub-fund shall be shown as follows:

Counties

Fund 1176	MVH
Fund 1173	MVH Restricted . . .

Together, MVH and MVH Restricted shall constitute the total MVH Fund. MVH and MVH Restricted will be shown separately on the Annual Financial Report and Annual Operational Report. (State Examiner Directive 2018-2)

AUDITOR RECORDS WERE NOT RECONCILED WITH TREASURER RECORDS

Condition and Context

The County did not perform the required reconciliation (County Form 61) between the County Auditor and the County Treasurer for any month during the audit period.

Criteria

At the close of each calendar month a Monthly Financial Statement, County Form No. 61, shall be prepared, showing the financial transactions for the month and year to date, for each fund and in total.

The county treasurer is also required to independently prepare a Monthly Financial Statement on the same form and the two statements must be reconciled. If any differences exist between the records of the auditor and the treasurer, they must be identified and immediate steps taken to bring the records of the two offices into agreement.

The statements are prescribed to be placed in a post-binder and shall be carefully preserved as a permanent record. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 7)

CAPITAL ASSETS

Condition and Context

The County did not maintain a complete detailed listing of all capital assets owned or conduct the required physical inventory at least every two years.

COUNTY AUDITOR
 PARKE COUNTY
 AUDIT RESULTS AND COMMENTS
 (Continued)

Criteria

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 County Auditors of Indiana, Chapter 1)

CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

The County's certification on the adoption of and training on internal control standards was not made correctly in the Indiana Gateway for Government Units (Gateway) financial reporting system. The County's Gateway certification indicated that personnel had received the training on internal control standards; however, documentation could not be provided for all personnel selected for testing to support that the employees had received the training.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity 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](#)."

COMPENSATION AND BENEFITS

Condition and Context

In 2019 and 2020, the County calculated a "split-pay" for the second paycheck issued each year to allocate the appropriate salary amount for the number of days worked in each calendar year because that pay period included days from the prior year and the current year. The pay was calculated by taking the bi-weekly salary amount and dividing by 10 working days, then multiplying the number of days allocated to that year. Because of the number of days allocated at the beginning of the year and the number of days allocated at the end of the year totaled 11 days, salaried County employees were paid for an extra day in 2019.

Check Date	Payroll Period	2019
01-18-19	12-23-18 to 01-05-19	4
01-17-20	12-22-19 to 01-04-20	7
Total Allocated Days		11

COUNTY AUDITOR
PARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

In 2019, the number of days used for each year in the calculation of pay for the County Auditor was reversed, resulting in an additional overpayment of \$142.

The rate of pay for elected officials may not be changed during the year for which it has been fixed. The rate of pay for all other employees is at the discretion of those charged with governance and may be changed at will.

A member of the County Council was paid an additional \$1,000 for work on the 2019 budget. This is considered to be a part of the duties of a County Council member and does not justify additional compensation.

In 2020, the Council changed the way salaried employees were paid to eliminate the split-pay. The new policy requires salaries to be split into 26 equal pays and designates the first and last pay date, which eliminated the payroll schedule (schedule showing the calendar period covered by each check) for salaried employees. As a result of this change, the payroll schedule applied only to hourly employees.

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 County Auditors of Indiana, Chapter 1)

Indiana Code 36-2-5-13:

"(a) As used in this section, 'compensation' means the total of all money paid to, or on behalf of, an elected county officer for performing duties as an elected county officer, regardless of the source of funds from which the money is paid. The term includes all employee benefits paid to an elected county officer, including life insurance, health insurance, disability insurance, retirement benefits, and pension benefits. For purposes of determining an increase or decrease in compensation of an elected county officer, the term does not include any of the following:

- (1) Payment of an insurance premium.
- (2) Payments in recognition of:
 - (A) longevity;
 - (B) professional certifications; or
 - (C) educational advancements;

that are separately identified on a salary ordinance or resolution.

- (3) Payment of a stipend or per diem allowed by statute.

(b) Compensation shall be established using an annual, monthly, or biweekly salary schedule. An elected county officer is not required to report hours worked and may not be compensated based on the number of hours worked.

COUNTY AUDITOR
PARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

(c) Except as provided in subsection (d), the compensation of an elected county officer may not be changed in the year for which it is fixed. The compensation of other county officers, deputies, and employees or the number of each may be changed at any time on:

- (1) the application of the county fiscal body or the affected officer, department, commission, or agency; and
- (2) a majority vote of the county fiscal body.

(d) In the year in which a newly elected county officer takes office, the county fiscal body may at any time change the compensation for holding the county office for that year if:

- (1) the county officer requests the compensation change or, in the case of the county executive body, a majority of the county executive body requests the change; and
- (2) the county fiscal body votes to approve the change."

CONDITION OF RECORDS

Condition and Context

The following deficiencies were noted in the County Auditor's records:

1. There was a variance of \$9,631 between the County Treasurer and County Auditor records, related to the Fall 2020 settlement, which was not resolved on the County Auditor's ledger by December 31, 2020.
2. Deductions were not made from the amounts disbursed for the Fall 2020 settlement to 7 of 37 local units. This resulted in a total overpayment of \$6,786. Of this amount, \$2,029 had been returned by local units to the County prior to December 31, 2020.
3. With the exception of the General fund, all receipts and disbursements reported on the Annual Financial Report were classified as "Other" rather than being allocated to the proper classifications of receipts and disbursements.
4. Sufficient documentation for verifying lease payments reported on the Schedule of Leases and Debt was not retained and could not be provided for audit. However, the Schedule of Leases and Debt was considered to be materially consistent with the financial statement.
5. The supplementary Schedule of Capital Assets and Schedule of Payables and Receivables could not be verified to supporting documentation for material consistency with the financial statement.

Criteria

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

COUNTY AUDITOR
PARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND

Condition and Context

The County did not allocate 50 percent of the distributions received from the State MVH Account to the MVH - Restricted fund for 3 of 12 state distributions. Therefore, it was not possible to determine if the County used at least 50 percent of the state distributions for the purposes specified in Indiana Code 8-14-1-4(b).

Criteria

Starting on January 1, 2019, the political subdivision must post at the time of receipt of the distribution from the State Motor Vehicle Highway Account fifty percent (50%) of the distribution to MVH Restricted. (State Examiner Directive 2018-2)

Indiana Code 8-14-1-4(b) states: "For funds distributed to a county from the motor vehicle highway account, the county shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the county's highways."

2019 SALARY FOR EMPLOYEES

Parke County Auditor office has paid employees by the working days of **2019 calendar year**. When adding up days working in 2019 from January to December it comes up to working 261 days.

23 days January + 20 days February + 21 days March + 22 days April + 23 days May + 20 days June + 23 Days in July + 22 days in August + 21 days September + 23 days October + 21 days November + 22 days December = grand total work days 261.

The salary ordinance of 2019 is figured on 260 days. Therefore, there was a difference of one day that employees work and budget was figures on 260 days instead of 261 days.

Auditor office in past years has always done split pays. The splits pay even goes back to 1980's. Pulling out payroll voucher for second pay of January each year will show the break down year of the split pay.

Example:

2018 of second pay in January shows salary break down of old pay for 2017 and new pay for 2018.

Payroll for 2019 was done on split pay but figured on 261 days working. There is no wording on Parke County ordinance of the salary budget order for payroll not to be split pay.

The future salary budget orders do verify that second pay in January will start the new budget and no split pays are to be done.

There is a problem where the Commissioner payroll schedule shows days' work for payroll vouchers and employees are paid before services are rendered by future salary ordinance. The SBOA county bulletin Volume 409 page 3 states that salaries not payable in advance. Parke County only has one approved commissioner schedule for salary, and hourly employee to be paid.

Therefore, the hourly employees will receive all pay that they worked for those days. The salary employees will only be paid for 260 days no matter how many days in year. The budget gets figured on 260 days.

Moving into future the Auditor office will use commissioner schedule and council approved salary ordinance to pay employees correctly.

The future schedules have employees receive pay before service rendered when turning in payroll vouchers.

Laura J Fischer
Parke County Auditor

COUNTY AUDITOR
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 28, 2021, with Laura Fischer, County Auditor; Jim Meece, President of the Board of County Commissioners; John K. Pratt, President of the County Council; Bruce Hartman, County Commissioner; Jack B. Butler, County Council member; Larry Gambaiani, County Council member; Roy Wrightsman, County Council member; and Cameron Martin, County Council member.

The *Compensation and Benefits* audit result and comment was discussed on March 16, 2022, with Laura Fischer, County Auditor; Jim Meece, President of the Board of County Commissioners; and Roy Wrightsman, County Council member.

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CLERK OF THE CIRCUIT COURT
PARKE COUNTY

CLERK OF THE CIRCUIT COURT
PARKE COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Condition and Context

There were several deficiencies in the internal control system of the Clerk of the Circuit Court (Clerk) related to cash and investments, receipts, and disbursements.

Cash and Investments

There were no internal controls in place to ensure that the Clerk's monthly bank statement reconciled to the Clerk's ledger. There were no internal controls in place, such as an oversight, review, or approval process.

Receipts

There were no internal controls in place over Child Support receipts.

Disbursements

There were no internal controls in place over disbursements.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

CLERK OF THE CIRCUIT COURT
PARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

MONTHLY AND ANNUAL ENGAGEMENT UPLOADS

Condition and Context

As of August 2021, the Clerk had not uploaded any of the files required for the monthly and annual engagement uploads into the Indiana Gateway for Government Units (Gateway) financial reporting system for calendar year 2020.

Criteria

This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. . . .

All counties, cities, towns, townships, libraries, schools, and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. . . .

The following files and governmental unit information are required to be uploaded monthly. . . .

For County Clerks, Recorders, and Sheriffs:

- Cash Balance Reports,
- Bank Reconcilements, Bank Statements, and Outstanding Check Lists

The following files and governmental unit information are required to be uploaded annually . . .

Additionally, for County Clerk and Cities/Towns with courts: Court Trust Fund Subsidiary Detail as of December 31. (State Examiner Directive 2018-1)

CLERK OF THE CIRCUIT COURT
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 28, 2021, with Henry Harper, Clerk of the Circuit Court; Laura Fischer, County Auditor; Jim Meece, President of the Board of County Commissioners; John K. Pratt, President of the County Council; Bruce Hartman, County Commissioner; Jack B. Butler, County Council member; Larry Gambaiani, County Council member; Roy Wrightsman, County Council member; and Cameron Martin, County Council member.

COUNTY TREASURER
PARKE COUNTY

COUNTY TREASURER
PARKE COUNTY
AUDIT RESULT AND COMMENT

AUDITOR RECORDS WERE NOT RECONCILED WITH TREASURER RECORDS

Condition and Context

The County did not perform the required reconciliation (County Form 61) between the County Auditor and County Treasurer records for any month during the audit period.

Criteria

The Monthly Financial Statement, Form 61, is a permanent record prepared from the treasurer's funds ledger at the close of each month. It is prepared after all postings to the ledger have been completed for the month and reflects the total receipts and disbursements and the balance for each fund for the month and for the year to date. The statement must agree with a similar statement kept by the county auditor, giving consideration to any adjustments required to reconcile the ledgers of the two offices. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 5)

COUNTY TREASURER
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 28, 2021, with Kim Shorter, County Treasurer; Laura Fischer, County Auditor; Jim Meece, President of the Board of County Commissioners; John K. Pratt, President of the County Council; Bruce Hartman, County Commissioner; Jack B. Butler, County Council member; Larry Gambaiani, County Council member; Roy Wrightsman, County Council member; and Cameron Martin, County Council member.

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BOARD OF COUNTY COMMISSIONERS
PARKE COUNTY

BOARD OF COUNTY COMMISSIONERS
PARKE COUNTY
AUDIT RESULT AND COMMENT

TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

For two of the four personnel selected for testing, documentation could not be provided to indicate that training had been received over internal control standards.

Criteria

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

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

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

BOARD OF COUNTY COMMISSIONERS
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 28, 2021, with Laura Fischer, County Auditor; Jim Meece, President of the Board of County Commissioners; John K. Pratt, President of the County Council; Bruce Hartman, County Commissioner; Jack B. Butler, County Council member; Larry Gambaiani, County Council member; Roy Wrightsman, County Council member; and Cameron Martin, County Council member.

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COUNTY HEALTH DEPARTMENT
PARKE COUNTY

COUNTY HEALTH DEPARTMENT
PARKE COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

The same comment also appeared in prior Report B53234.

Condition and Context

The County Health Department was required to list the receipts issued and remit those collections daily to the County Treasurer on a report of collections form.

The following deficiencies with receipts were noted:

1. Of the 25 receipts tested, 4 could not be traced to a report of collections. There was no supporting documentation provided that these receipts were remitted to the County Treasurer. Additionally, 3 of 25 receipts tested were shown on the report of collections but could not be traced to a quietus from the County Auditor.
2. Of the 25 receipts tested, 2 were not deposited timely. One additional receipt did not have sufficient information recorded to determine whether the receipt was deposited timely.
3. The County Auditor's records did not show any receipts from the County Health Department for the period of April 16 through May 20, 2020, so additional procedures were performed over these receipts. Deposit of County Health Department receipts totaling \$375 could not be verified to a report of collections or a quietus issued by the County Auditor.

Criteria

Indiana Code 5-13-6-1(c) states in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance . . ."

Indiana Code 5-13-6-1(g) states in part:

"The following are not required to deposit funds on the business day following receipt if the funds on hand do not exceed five hundred dollars (\$500): . . ."

- (2) A local officer of a political subdivision required to deposit funds under subsection (c) other than a township trustee.
- (3) A city or a town required to deposit funds under subsection (d)."

COUNTY HEALTH DEPARTMENT
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 28, 2021, with Liddy Dowd-Wright, Health Department Sanitarian; Janet Cooper, Health Department Clerk; Laura Fischer, County Auditor; Jim Meece, President of the Board of County Commissioners; John K. Pratt, President of the County Council; Bruce Hartman, County Commissioner; Jack B. Butler, County Council member; Larry Gambaiani, County Council member; Roy Wrightsman, County Council member; and Cameron Martin, County Council member.