

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

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

COMPLIANCE ENGAGEMENT REPORT

OF

TOWN OF ST. PAUL

DECATUR COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED
01/21/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Melissa Coulter	01-01-19 to 12-31-19
	Cassandra Nicole Jenkins	01-01-20 to 12-31-23
	Alyssa Hall	01-01-24 to 12-31-24
Superintendent of Utilities	Jerome Buening	01-01-19 to 12-31-23
	(Vacant)	01-01-24 to 12-31-24
President of the Town Council	Logan Wilder	01-01-19 to 12-31-20
	Mike Clark	01-01-21 to 12-31-23
	Joshua Sangl	01-01-24 to 12-31-24



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF THE TOWN OF ST. PAUL, DECATUR COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Town of St. Paul (Town) for the period of January 1, 2019 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Town as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Town's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Alyssa Hall, Clerk-Treasurer; Cassandra Nicole Jenkins, former Clerk-Treasurer; Joshua Sangl, President of the Town Council; Tim Ray, Town Council member; and Adina Roberts, Deputy Clerk-Treasurer, on December 11, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

December 11, 2024

TOWN OF ST. PAUL
COMMENTS

INTERNAL CONTROLS

Condition and Context

Internal controls were not in place to ensure the Town complied with laws and regulations. Internal control deficiencies resulted in noncompliance with the following areas and are detailed further in the comments below:

- Penalties, Interest, and Other Charges
- Condition of Records
- Annual Financial Report
- Motor Vehicle Highway (MVH) - Restricted Fund
- Late Submission of Annual Financial Report
- Monthly and Annual Engagement Uploads
- 100R - Certified Report Filed After Due Date
- Training on Internal Control Standards
- Certification on Internal Control Standards
- Official Bond not Recorded or Filed
- Adjustments to Utility Customer Accounts Receivable
- Capital Assets
- Overdrawn Appropriations
- Errors on Claims
- Delinquent Utility Accounts
- Dump Site Receipts

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:

TOWN OF ST. PAUL
COMMENTS
(Continued)

"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. . . ."

PENALTIES, INTEREST, AND OTHER CHARGES

Condition and Context

Internal Revenue Service

The former Clerk-Treasurer did not remit federal payroll withholding taxes to the Internal Revenue Service (IRS) in the years 2020, 2021, 2022, or 2023. The withholdings were subsequently remitted by the current Clerk-Treasurer in 2024. The IRS is currently assessing penalties and interest on those late payments. As of December 2024, 8 of the 16 quarterly payments have been processed, and the Town has been assessed and paid \$35,585.71 in penalties and interest.

Indiana Department of Revenue

The Town paid penalties and interest totaling \$5,330.13 for not remitting state payroll withholding taxes timely for the periods of December 2019 through December 2023.

The Town's Water Utility paid penalties and interest totaling \$7,234.31 for not remitting monthly sales tax timely during the period of December 2019 through December 2023.

The total paid to the Indiana Department of Revenue for penalties, interest, and other charges as of December 2024 was \$12,564.44.

Criteria

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)

The former Clerk-Treasurer, Cassandra Nicole Jenkins, was requested to repay \$48,150.15 in penalties, interest, and other charges to the Town. (See Summary of Charges, page 35)

TOWN OF ST. PAUL
COMMENTS
(Continued)

CONDITION OF RECORDS

Condition and Context

The Ledger of Receipts, Disbursements, and Balances (ledger) was not properly maintained for the years 2020 through 2023. Additionally, bank reconcilements were not completed during the years 2020 through 2023.

In 2024, the Town contracted with an outside consultant to prepare the ledgers and monthly bank reconcilements for the years 2020 through 2023.

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 Cities and Towns, Chapter 1)

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)

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

A similar comment appeared in a Management Letter addressed to the Clerk-Treasurer for the audit period ending December 31, 2018.

Condition and Context

The Annual Financial Report (AFR) is required to be submitted annually via the Indiana Gateway for Government Units financial reporting system. During the engagement period, the Indiana State Board of Accounts noted the following errors:

Financial Data

The AFR for 2022 was not submitted, and the AFRs for 2019, 2020, 2021, and 2023 did not agree to the Town's ledgers. This resulted in the following over (under) statement of receipts, disbursements, and cash and investment balances:

Years	Beginning Balance Overstatement (Understatement)	Receipts Overstatement (Understatement)	Disbursement Overstatement (Understatement)	Ending Balance Overstatement (Understatement)
2019	\$ -	\$ (217,392)	\$ (414,286)	\$ 196,894
2020	196,894	(754,292)	(819,652)	262,254
2021	316,308	(180,179)	(487,267)	623,396
2022	623,396	(949,673)	(978,876)	652,599
2023	652,595	(168,112)	(131,819)	616,302

TOWN OF ST. PAUL
COMMENTS
(Continued)

Grant Information

- Federal grant expenditures reported in the AFRs for 2019, 2020, and 2021 were overstated by \$73,074, \$230,539, and \$1,692,507, respectively.
- No federal grant expenditures were reported in the AFRs for 2022 or 2023, which understated grant expenditures by \$175,611 and \$107,693, respectively.

Investment Fund Statement

The investment fund statement was overstated in 2020, 2021, and 2023 in the amounts of \$110,000, \$160,000, and \$160,000, respectively.

Capital Assets

The Town reported capital assets in the AFR of \$3,616,178 for 2019 and 2020 and \$715,707 for 2021 and 2023. A detailed capital asset ledger was not maintained in order to verify capital assets owned.

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 as set forth in the uniform compliance guidelines. 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](#)."

MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND

Condition and Context

The Town did not create the Motor Vehicle Highway (MVH) Restricted fund as required by state statute and State Examiner Directive 2018-2. Therefore, the Town did not allocate or deposit at least 50 percent of the state distributions from the State Motor Vehicle Highway (MVH) Account, at the time of the receipt, into the MVH Restricted fund for the years 2019 through 2023. The amount that should have been receipted into the MVH Restricted fund for the engagement period was \$104,896.

Criteria

Indiana Code 8-14-1-5(c) states: "Except as provided in subsection (d), for funds distributed to a city or town from the motor vehicle highway account, the city or town shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the city's or town's highways."

The purpose of this Directive is to authorize and require counties, cities, and towns that receive distributions from the State Motor Vehicle Highway Account to **create a new sub-fund within the MVH Fund** to properly manage and account for the usage restrictions that were included in House Enrolled Act 1002-2017 and House Enrolled Act 1290-2018.

The sub-fund will be referred to throughout this Directive as "MVH Restricted" and will be used to account for MVH monies which have been statutorily restricted for construction, reconstruction, and preservation purposes. . . .

TOWN OF ST. PAUL
COMMENTS
(Continued)

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)

LATE SUBMISSION OF ANNUAL FINANCIAL REPORT

Condition and Context

The Town's Annual Financial Report (AFR) is required to be filed 60 days after the close of each fiscal year. The Town's AFRs for 2019, 2020, and 2021 were submitted 127, 213, and 34 days, respectively, past the due date.

The AFR for 2022 was not submitted.

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 as set forth in the uniform compliance guidelines. 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](#)."

MONTHLY AND ANNUAL ENGAGEMENT UPLOADS

Condition and Context

The Town did not comply with State Examiner Directive 2018-1; it did not upload any of the required monthly or annual files on the Indiana Gateway for Government Units financial reporting system for 2019 through 2023. Uploads were partially completed in September 2024 following a request made during the compliance engagement.

Criteria

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. (Amended State Examiner Directive 2018-1, Updated November 9, 2020, and effective with uploads due February 15, 2021)

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)

TOWN OF ST. PAUL
COMMENTS
(Continued)

100R - CERTIFIED REPORT FILED AFTER DUE DATE

Condition and Context

The Town's Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) for 2019, 2020, 2021, and 2023 was submitted 157, 240, 86, and 2 days, respectively, after the due date.

Criteria

Indiana Code 5-11-13-1(b) states:

"Each audited entity shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of the officers, employees, and agents of the audited entity. The report shall indicate the respective duties and compensation of each officer, employee, and agent of the audited entity. The audited entity shall file the report in the office of the state examiner of the state board of accounts. The report must also indicate whether the political subdivision offers a health plan, a pension, and other benefits to full-time and part-time employees. However, no more than one (1) report covering the same officers, employees, and agents need be made from the state or any county, city, town, township, or school unit in any one year. The certification must be filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

TRAINING ON INTERNAL CONTROL STANDARDS

The same comment also appeared in prior Report B54217.

Condition and Context

Training on internal control standards and procedures was not provided to Town personnel as required by Indiana Code 5-11-1-27(g).

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."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

The Town certified on its Annual Financial Report (AFR) for 2021, 2022, and 2023 that all personnel defined by Indiana Code 5-11-1-27(c) had received training concerning the internal control standards adopted by the Town; however, no evidence of this training was presented for review.

TOWN OF ST. PAUL
COMMENTS
(Continued)

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 as set forth in the uniform compliance guidelines. 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](#)."

OFFICIAL BOND NOT RECORDED OR FILED

A similar comment appeared in a Management Letter addressed to the Clerk-Treasurer for the audit period ending December 31, 2018.

Condition and Context

The Clerk-Treasurer purchased an official bond, but did not have the bond on file in the Office of the County Recorder for the years 2019 through 2023. Additionally, the bonds were not filed with the Indiana State Board of Accounts for the years 2020 through 2023.

Criteria

Indiana Code 5-4-1-5.1 states in part:

". . . (b) 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 in the county of office or employment of the officer, official, deputy, employee, or contractor. The county recorder and deputies and employees of the recorder shall file their bonds with the county auditor and in the office of the clerk of the circuit court . . .

(e) The fiscal officer of a political subdivision with whom an official bond is filed under subsection (b) shall file a copy of the bond with the state board of accounts:

- (1) contemporaneously with the filing of the political subdivision's annual financial report required under [IC 5-11-1-4\(a\)](#); and
- (2) electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

The same comment appeared in prior Report B54217, entitled *INTERNAL CONTROLS*.

Condition and Context

There were deficiencies in the internal control system for the Town and the Town's Utilities related to financial transactions and reporting. The Town and its Utilities had not separated incompatible activities related to cash and investment balances, receipts, disbursements, and financial close and reporting. The Clerk-Treasurer was primarily responsible for all financial activities. There were no internal controls in place, such as an oversight, review, or approval process, to ensure the accuracy of the financial transactions and reporting. The failure to establish and maintain internal controls could enable material misstatements or irregularities to remain undetected.

TOWN OF ST. PAUL
COMMENTS
(Continued)

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. . . ."

ADJUSTMENTS TO UTILITY CUSTOMER ACCOUNTS RECEIVABLE

Condition and Context

Adjustment reports presented for the years 2021, 2022, and 2023 included adjustments to Utility customer accounts totaling \$12,240, \$11,087, and \$17,901, respectively. The adjustment reports included a brief description for the adjustment, but no written policy for adjusting Utility customer accounts receivable balances was presented for review. There were no procedures in place, such as a review or approval process, to ensure the adjustments were proper and warranted.

Included in the adjustment total for 2023 were 16 individual monthly billing adjustments totaling \$573 which were posted on December 29, 2023, by the former Clerk-Treasurer on the account where she resided. These adjustments were posted for the billing months of August 2022 through November 2023 in the amounts of \$23 to \$50 with the description of "water leak."

Criteria

The governing body of a unit must have a written policy concerning a procedure for the writing off of bad debts, uncollectible accounts receivable, or any adjustments to record balance. Documentation must exist for all efforts made by the unit to collect amounts owed prior to any write-offs. Write-offs or adjustments to records which are not documented or warranted may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CAPITAL ASSETS

A similar comment appeared in a Management Letter addressed to the Clerk-Treasurer for the audit period ending December 31, 2018.

TOWN OF ST. PAUL
COMMENTS
(Continued)

Condition and Context

The Town reported capital assets on its Annual Financial Report totaling \$715,707 as of December 31, 2023. We noted the following noncompliance in our review of capital assets:

- A complete detailed listing of capital assets was not maintained.
- A capital assets policy including a threshold at which an item is considered a capital asset was not presented for review.
- A physical inventory of capital assets was not taken at least every two years as required.

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 Cities and Towns, Chapter 1)

OVERDRAWN APPROPRIATIONS

A similar comment appeared in prior Report B54217.

Condition and Context

The records presented for review indicated the following expenditures in excess of budgeted appropriations:

Fund	Years	Excess Amount Expended
General	2019	\$ 35,507
General	2020	18,643
General	2021	73,771
Local Road and Street	2021	5,718
Cumulative Capital Improvement	2021	3,226
General	2022	173,022
Local Road and Street	2022	1,792
Motor Vehicle Highway	2022	29,800
General	2023	71,594
Motor Vehicle Highway	2023	1,219

Criteria

Indiana Code 36-5-4-2 states in part: "Unless a statute provides otherwise, town monies may be disbursed only after an appropriation made by ordinance of the town legislative body . . ."

TOWN OF ST. PAUL
COMMENTS
(Continued)

ERRORS ON CLAIMS

Condition and Context

There were 72 disbursements during the engagement period that were selected for testing. The testing identified the following errors:

- There were 52 disbursements examined, totaling \$402,757, that were not properly approved by the person receiving the goods or services.
- Accounts payable vouchers were not presented for 12 disbursements examined, totaling \$5,513.
- No documentation of Town Council approval was presented for any of the 72 claims selected for testing, totaling \$448,477.
- Adequate supporting documentation was not presented for 39 disbursements examined, totaling \$79,702 as detailed below:

Date	Amount	Payee	Description of Purchase (if any)
06-05-20	\$ 40.13	Nicole Jenkins	Reimbursement for golf cart stickers
05-06-21	78.14	Misc. Debit	Unknown
05-06-21	83.21	Misc. Debit	Unknown
01-10-22	29.45	IUPPS	Unknown
02-11-22	59.78	Wex	Unknown
05-16-22	97.50	AIRW	Alliance Conference registration
05-25-22	20,000.00	Acuna Tree Service	Wood, Paint, and Supplies to Replace Barricades
08-30-22	220.98	Stones Farm SVC	Brush Hog Repair
09-07-22	2,450.00	Zak Carman	Repair/Replacement of 2 Sections of Sidewalk
09-15-22	557.14	Tops True Value Home Center	Clean-up storm damage
09-15-22	144.99	Staples	Printer
10-06-22	49.50	Dillon Legal Group	Legal Services
11-03-22	47.83	Mari Carol Cox	Unknown
11-09-22	47.83	Marie Carol Cox	Unknown
12-15-22	2,612.50	Mueller	New meter reading mobile and handheld units
01-19-23	15.95	Evolv Inc	Unknown
02-07-23	46,693.00	St. Paul Volunteer Fire Department	Reimbursement for Concrete for Fire Department Building
02-17-23	15.22	Art Browns	Tube for Bobcat Tractor
02-17-23	200.00	Brian Wood	Water Deposit Refund
02-28-23	112.50	AIRW	Annual Spring Conference Registration
03-08-23	61.08	NewPoint Stone	Unknown
03-28-23	75.60	Boyce	Accounts Payable Voucher Pad
03-28-23	75.60	Boyce	Accounts Payable Voucher Pad
05-08-23	39.95	Rural King	Unknown
05-30-23	363.00	Dillon Legal Group	Legal Services

TOWN OF ST. PAUL
COMMENTS
(Continued)

Date	Amount	Payee	Description of Purchase (if any)
07-07-23	97.30	Vera Bergbauer	Water Refund
07-28-23	39.74	First Financial Bank	Printer Ink & Sponge Mop
08-07-23	46.74	First Financial Bank	Truck Wash and Walmart Office Supplies
08-07-23	7.50	First Financial Bank	Computer Protection Summit Microsystems
08-15-23	11.25	Grossman Fire & Safety	Unknown
10-30-23	85.59	Joey Roberts	Unknown
11-07-23	136.75	Hubler Automotive	Truck Oil Change & New Key to Replace Broken One
11-07-23	18.22	First Financial	Walmart Purchase, Summit Microsystems laptop computer protection
11-07-23	70.20	First Financial	Walmart Supplies
11-29-23	7.50	First Financial	Camp Protection
11-29-23	7.50	First Financial	Unknown
12-06-23	7.50	First Financial	Unknown
12-08-23	19.46	American Eagle Spirit n Liquor	Unknown
12-30-23	<u>4,975.49</u>	Utility Supply Co.	Unknown
Total	<u>\$ 79,701.62</u>		

Criteria

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)

TOWN OF ST. PAUL
COMMENTS
(Continued)

DELINQUENT UTILITY ACCOUNTS

Condition and Context

No late payment penalties were assessed during 2020, 2021, 2022, and 2023 on delinquent water and sewer utility bills, as required by the rate ordinances for the Water and Wastewater Utility.

Criteria

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)

DUMP SITE RECEIPTS

Condition and Context

We noted the following deficiencies in our review of fees collected at the Town's dump site during 2022 and 2023:

- Receipts were not issued, and a cash register was not in use by dump site attendants to account for daily collections.
- No Report of Collections (General Form 362) was prepared when collections were remitted by the dump site attendant to the Clerk-Treasurer.
- It was the Town's practice for the Clerk-Treasurer to issue a receipt to the dump site attendant when fees were remitted to the Clerk-Treasurer, but copies of the receipts issued after July of 2022 were not presented for review.

Criteria

Receipts shall be issued and recorded at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

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)

TOWN OF ST. PAUL
COMMENTS
(Continued)

OFFICIAL BOND COVERAGE

Cassandra Nicole Jenkins, former Clerk-Treasurer, had the following official bond coverage:

- Official bond coverage in the amount of \$30,000 (Indiana Public Official Bond No. 64941653) through Western Surety Company for the term January 1, 2020 to December 31, 2020.
- Official bond coverage in the amount of \$30,000 (Indiana Public Official Bond No. 64941653) through Western Surety Company for the term January 1, 2021 to December 31, 2021.
- Official bond coverage in the amount of \$30,000 (Indiana Public Official Bond No. 65779381) through Western Surety Company for the term February 1, 2022 to December 31, 2022.
- Official bond coverage in the amount of \$30,000 (Indiana Public Official Bond No. 65779381) through Western Surety Company for the term December 31, 2022 to December 31, 2023.



STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS



TOWN OF ST. PAUL
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
General	\$ 57,203	\$ 148,898	\$ 147,032	\$ 59,069	\$ 164,136	\$ 136,022	\$ 87,183
Motor Vehicle Highway	347,183	138,697	29,172	456,708	55,440	17,718	494,430
Local Road And Street	22,189	8,660	2,454	28,395	8,315	10,378	26,332
Law Enforcement Continuing Ed	4,652	580	262	4,970	905	-	5,875
Gym	17,705	3,717	3,938	17,484	2,734	3,928	16,290
Rainy Day	3,594	-	-	3,594	-	-	3,594
Levy Excess	2,630	-	-	2,630	-	-	2,630
Marshal Patrol Car	19,607	6,990	-	26,597	5,870	-	32,467
Fire Dept New Equipment	25,923	-	5,047	20,876	-	-	20,876
Cumulative Cap Fund (Fire)	5,367	2,596	-	7,963	2,438	-	10,401
Co Economic Development Income Tax	46,398	8,193	-	54,591	8,911	-	63,502
Cumulative Capital Improvement	41,399	2,356	5,806	37,949	2,931	1,164	39,716
Fire Dept Building	4,000	-	-	4,000	50,000	485	53,515
Public Safety	21,281	8,359	-	29,640	9,193	-	38,833
Riverboat/Racino	258,868	82,335	54,301	286,902	67,576	93,591	260,887
Grant Fund	-	-	-	-	600,000	434,093	165,907
Sewer Utility-Operating	88,232	150,631	163,555	75,308	147,418	110,233	112,493
Sewer Utility-Deprec/Improve	62,441	10,455	21,000	51,896	10,455	-	62,351
Sewer Utility-Construction	221,057	24,000	-	245,057	75,173	68,431	251,799
Sewer Utility-Bond & Interest	10,484	-	-	10,484	-	-	10,484
Water Utility-Operating	25,659	203,258	169,112	59,805	143,249	127,626	75,428
Water Utility-Bond & Interest	86,073	57,600	105,159	38,514	57,600	61,386	34,728
Water Utility-Depreciation/Improve	301,562	-	-	301,562	-	-	301,562
Water Utility-Customer Deposit	22,144	2,600	2,354	22,390	1,235	920	22,705
Water Utility-Debt Reserve	57,203	-	-	57,203	-	-	57,203
Water Meter Replacement	31,200	2,400	-	33,600	2,400	-	36,000
Totals	<u>\$ 1,784,054</u>	<u>\$ 862,325</u>	<u>\$ 709,192</u>	<u>\$ 1,937,187</u>	<u>\$ 1,415,979</u>	<u>\$ 1,065,974</u>	<u>\$ 2,287,191</u>

TOWN OF ST. PAUL
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 87,183	\$ 214,805	\$ 191,150	\$ 110,838	\$ 255,187	\$ 338,204	\$ 27,821
Motor Vehicle Highway	494,430	56,371	-	550,801	56,587	43,300	564,088
Local Road And Street	26,332	9,071	12,715	22,688	9,029	18,792	12,925
Law Enforcement Continuing Ed	5,875	1,000	1,623	5,252	-	-	5,252
Gym	16,290	6,923	9,480	13,733	5,190	2,829	16,094
Rainy Day	3,594	-	-	3,594	-	-	3,594
Levy Excess	2,630	-	-	2,630	-	-	2,630
Marshal Patrol Car	32,467	6,488	28,912	10,043	6,252	-	16,295
Fire Dept New Equipment	20,876	-	-	20,876	-	-	20,876
Cumulative Cap Fund (Fire)	10,401	2,765	-	13,166	2,784	-	15,950
Co Economic Development Income Tax	63,502	9,735	-	73,237	9,274	-	82,511
Cumulative Capital Improvement	39,716	2,118	5,536	36,298	1,742	-	38,040
Fire Dept Building	53,515	-	-	53,515	-	29,434	24,081
Public Safety	38,833	12,450	10,186	41,097	15,200	-	56,297
Riverboat/Racino	260,887	84,335	110,737	234,485	80,459	70,938	244,006
Grant Fund	165,907	-	165,907	-	-	-	-
ARPA	-	120,111	-	120,111	158,520	120,566	158,065
Water Utility-Customer Deposit	22,705	2,470	250	24,925	-	191	24,734
Water Utility-Operating	75,428	152,399	142,305	85,522	134,750	164,699	55,573
Water Utility-Bond & Interest	34,728	57,600	57,233	35,095	57,600	57,203	35,492
Water Utility-Depreciation/Improve	301,562	-	-	301,562	-	-	301,562
Water Utility - Debt Reserve	57,203	-	-	57,203	-	-	57,203
Water Meter Replacement	36,000	2,400	-	38,400	2,400	-	40,800
Sewer Utility -Bond & Interest	10,484	-	-	10,484	-	-	10,484
Sewer Utility-Operating	112,493	136,137	116,475	132,155	120,244	132,720	119,679
Sewer Utility-Deprec/Improve	62,351	10,455	-	72,806	10,455	-	83,261
Sewer Utility-Construction	251,799	24,000	151,500	124,299	24,000	-	148,299
Totals	\$ 2,287,191	\$ 911,633	\$ 1,004,009	\$ 2,194,815	\$ 949,673	\$ 978,876	\$ 2,165,612

TOWN OF ST. PAUL
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
General	\$ 27,821	\$ 229,668	\$ 246,594	\$ 10,895
Motor Vehicle Highway	564,088	58,967	51,219	571,836
Local Road And Street	12,925	9,122	14,080	7,967
Law Enforcement Continuing Ed	5,252	-	-	5,252
Gym	16,094	3,947	6,535	13,506
Rainy Day	3,594	-	-	3,594
Levy Excess	2,630	-	-	2,630
Marshal Patrol Car	16,295	6,202	-	22,497
Fire Dept New Equipment	20,876	-	-	20,876
Cumulative Cap Fund (Fire)	15,950	3,211	7,505	11,656
Co Economic Development Income Tax	82,511	10,711	-	93,222
Cumulative Capital Improvement	38,040	1,743	-	39,783
Fire Dept Building	24,081	-	-	24,081
Public Safety	56,297	14,574	25,720	45,151
Municipal Fire	-	41,631	2,265	39,366
ARPA	158,065	-	35,693	122,372
Park and Recreation Non-Reverting	-	92	-	92
Riverboat/Racino	244,006	72,179	19,899	296,286
Water Utility - Customer Deposit	24,734	-	-	24,734
Water Utility - Operating	55,573	142,758	159,464	38,867
Water Utility - Bond & Interest	35,492	57,600	-	93,092
Water Utility - Deprec/Improv	301,562	-	72,000	229,562
Water Meter Replacement	40,800	2,400	-	43,200
Water Debt Reserve	57,203	-	-	57,203
Sewer Utility - Operating	119,679	133,657	131,819	121,517
Sewer Utility - Bond & Interest	10,484	-	-	10,484
Sewer Utility - Deprec/Improve	83,261	10,455	-	93,716
Sewer Utility - Construction	148,299	24,000	-	172,299
Totals	<u>\$ 2,165,612</u>	<u>\$ 822,917</u>	<u>\$ 772,793</u>	<u>\$ 2,215,736</u>

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OFFICIAL RESPONSE

Date: December 20, 2024

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

Re: Town of St. Paul, Indiana Official Response to State Board of Accounts Engagement Report

To Whom it May Concern:

I am the Town Attorney for the Town of St. Paul, Indiana, (hereinafter the "Town") and I am sending this Official Response to the State Board of Accounts Engagement Report on behalf of the Town. The Town, having reviewed the Engagement Report for the Period Examined (1/1/2019-12/31/2023) and fully participated in the Exit Conference on December 11, 2024, does not disagree with any of the Field Examiners' findings underlying the Engagement Report. Subsequent to the Period Examined, the Town would offer by way of mitigation that it has experienced a number of significant changes in 2024.

Specifically, each of the elected officials, including the three (3) Town Council Members and the Town Clerk-Treasurer, were newly elected and sworn into their respective offices on or after January 1, 2024. Additionally, it is the undersigned's understanding that during the course of fiscal year 2024 the Town's employees have experienced 100% turnover. Accordingly, none of the elected officials or employees who were charged with managing the Town's finances during the Period Examined are currently in office or employed by the Town.

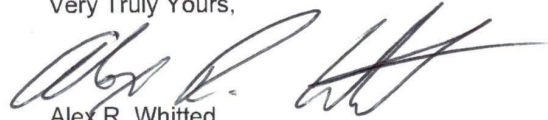
The Town has been proactively working through this period of adjustment and learning, and the Town has developed the enclosed detailed Corrective Action Plans to address outstanding issues. Additionally, the Town estimates that it has paid approximately \$46,280.00 to an accounting firm for services related to reconciling the Town's financial records during the Period Examined in order to identify and fix the accounting irregularities that occurred during the prior Town Clerk-Treasurer's administration.

431 Washington Street, Columbus, Indiana 47201 • Phone (812) 376-6676 • Fax (812) 379-2498

The Town is committed to making all of the changes recommended by the State Board of Accounts in order to achieve compliance. The Town Council welcomes Town residents to attend all Town Council meetings that occur on the first Tuesday of each month in order to provide ongoing transparency and public comment regarding the State Board of Accounts Engagement Report.

If you have questions regarding the information contained in this letter, you may contact me at the number below.

Very Truly Yours,

A handwritten signature in black ink, appearing to read 'Alex R. Whitted', with a long horizontal flourish extending to the right.

Alex R. Whitted
Town Attorney
Town of St. Paul, Indiana

Enclosures

CORRECTIVE ACTION PLAN FOR TOWN OF SAINT PAUL, DECATUR COUNTY

Report period:	01/01/19 TO 12/31/23
Title of result and comment:	OPTICAL IMAGES OF CHECKS
Contact person Responsible for Corrective Action:	ALYSSA HALL
Contact's Phone Number:	317-496-5684
Contact's Email Address:	AHALL47272@GMAIL.COM
Views of Responsible Official:	We agree with the repeat finding identified.
Description of Corrective Action Plan:	<p>Root cause: What happened to create the noncompliance? The financial institution did return the actual canceled checks with the monthly bank statements; the optical image of the backside or endorsement side were not always provided in the electronic bank statement, only an optical image of the frontside of the check was available.</p> <p>Detailed Plan:</p> <ol style="list-style-type: none"> 1. Clerk-Treasurer contacted with the financial institution on 12/17/24 to provide the optical copy of the frontside and backside of the check for all Town of St. Paul bank accounts going forward starting with Dec 2024 Bank Statements that will be received in the first week of Jan. 2025 2. If statement do not comply with this request starting in Dec 2024, Clerk-Treasurer will escalate this request to the financial institutions President.
Anticipated Completion Date:	<p>Open Actions:</p> <ol style="list-style-type: none"> 1. This action will be closed by April 30, 2025, this is to verify that electronic statements starting in Dec 2024 were received with both the frontside and backside of the check as requested, and that any further escalation with the bank has been successful.
If applicable: Document reason issue will NOT be corrected within 6 months:	

CORRECTIVE ACTION PLAN FOR TOWN OF SAINT PAUL, DECATUR COUNTY

Report period:	01/01/19 TO 12/31/23
Title of result and comment:	COMPENSATION AND BENEFITS
Contact person Responsible for Corrective Action:	ALYSSA HALL
Contact's Phone Number:	317-496-5684
Contact's Email Address:	AHALL47272@GMAIL.COM
Views of Responsible Official:	We agree with the repeat finding identified.
Description of Corrective Action Plan:	<p>Root cause: What happened to create the noncompliance? Compensation paid to three members of the Town Council and the Utilities Superintendent were not in agreement with the salary ordinance for 2022 and 2023.</p> <p>Detailed Plan:</p> <ol style="list-style-type: none"> Salary Ordinances for 2024 and 2025 are approved and in compliance with State and Federal reporting requirements. The salary ordinances will be verified against the W-2s and reconciled with end of the year data recording out of Keystone.
Anticipated Completion Date:	1. Action plan in place.
If applicable: Document reason issue will NOT be corrected within 6 months:	

CORRECTIVE ACTION PLAN FOR TOWN OF SAINT PAUL, DECATUR COUNTY

Report period:	01/01/19 TO 12/31/23
Title of result and comment:	CUSTOMER DEPOSIT REGISTER
Contact person Responsible for Corrective Action:	ALYSSA HALL
Contact's Phone Number:	317-496-5684
Contact's Email Address:	AHALL47272@GMAIL.COM
Views of Responsible Official:	We agree with the repeat finding identified.
Description of Corrective Action Plan:	<p>Root cause: What happened to create the noncompliance? The customer deposit register did not reconcile with the fund's ledger.</p> <p>Detailed Plan:</p> <ol style="list-style-type: none"> 1. Water clerk has launched an investigation to reconcile the customer deposit ledger and the funds ledger, by initially documenting all historical data available from all years prior to 2024. 2. Starting in 2024, all new customer deposits are (1) logged in the executive system master spreadsheet (2) scanned and electronically attached to the customer's account in Keystone (3) a physical hardcopy of the customer's application is placed in the Customer Water Deposit binder located in the Clerk's office.
Anticipated Completion Date:	<p>Open Actions:</p> <ol style="list-style-type: none"> 1. The historical reconciliation prior to 2024 will be complete by May 31, 2025, this allows the Water Clerk time to investigate and reconcile any differences, which will have to be approved at the June 2025 Board Meeting.
If applicable: Document reason issue will NOT be corrected within 6 months:	

CORRECTIVE ACTION PLAN FOR TOWN OF SAINT PAUL, DECATUR COUNTY

Report period:	01/01/19 TO 12/31/23
Title of result and comment:	BOARD ORGANIZATION AND MEETING MINUTES
Contact person Responsible for Corrective Action:	ALYSSA HALL
Contact's Phone Number:	317-496-5684
Contact's Email Address:	AHALL47272@GMAIL.COM
Views of Responsible Official:	We agree with the repeat finding identified.
Description of Corrective Action Plan:	<p>Root cause: What happened to create the noncompliance? Board meeting minutes were not kept, actions and approvals of Board were not always recorded.</p> <p>Detailed Plan:</p> <ol style="list-style-type: none"> 1. Starting Jan 2024, all meeting minutes, actions, and approvals are kept and recorded and loaded onto Gateway and published on www.stpaulin.org website net 31 days from that Board Meeting. 2. Town Council approves and signs each Board Meeting minutes with their signature and date prior to being published on Gateway and our Town website.
Anticipated Completion Date:	.All actions are complete and being actively worked per above statements.
If applicable: Document reason issue will NOT be corrected within 6 months:	

CORRECTIVE ACTION PLAN FOR TOWN OF SAINT PAUL, DECATUR COUNTY

Report period:	01/01/19 TO 12/31/23
Title of result and comment:	BANK ACCOUNT RECONCILEMENTS
Contact person Responsible for Corrective Action:	ALYSSA HALL
Contact's Phone Number:	317-496-5684
Contact's Email Address:	AHALL47272@GMAIL.COM
Views of Responsible Official:	We agree with the repeat finding identified.
Description of Corrective Action Plan:	<p>Root cause: What happened to create the noncompliance? Bank reconcilements for 2020-2023 were incomplete.</p> <p>Detailed Plan:</p> <ol style="list-style-type: none"> 1. Clerk-Treasurer hired CPA firm to complete reconcilements for years 2020-2023 which were complete and uploaded to Gateway in Q4 2024. 2. Starting in January 2024, all reconciliations have been complete each month and loaded into Gateway as required by SBOA guidelines.
Anticipated Completion Date:	1. Action plan in place.
If applicable: Document reason issue will NOT be corrected within 6 months:	

**OFFICIAL RESPONSE TO THE STATE BOARD OF ACCOUNTS EXIT
CONFERENCE ON DECEMBER 11, 2024 WITH CASSANDRA JENKINS
(FORMER CLERK/TREASURER FOR THE TOWN OF ST PAUL, INDIANA)**

I would like to start by saying that I wish I had the help and information that I was given during my exit conference on December 11, 2024 with the three SBOA employees back when I first took office. I reached out many times to many people both in the SBOA as well as other current Clerk Treasurers. I began my four-year term on January 1, 2020 at the beginning of the COVID outbreak. I was asked to take the position as a Clerk/Treasurer (C/T) for the Town of St Paul (Indiana). I had never held that position or really knew anyone that had and wasn't aware of everything involved with that position. Before accepting the offer I asked if it was hard and was told "No, it's not. You'll do fine." That was a lie. The next four years turned into a complete and total nightmare where I myself and my family was verbally harassed, met with many threats of physical violence, our house was deliberately damaged by a barrage of fireworks by a handful of angry people in town, my vehicles were damaged, my kids couldn't go to the park without being followed or harassed, called names or people swerving their cars acting like they were going to hit them as they rode their bikes. I was unable to walk from my office (one block away) or the Civic Center where the town board meetings were held without grown adult males following me and threatening physical harm. I had filed reports with the police department, received trespassing orders to keep them off my property and also received a no contact order from the court on one male. All of this for doing my job.

During the first year and a half I made numerous attempts to several current clerk treasurers for some sort of guidance on the details of doing my job. Not one person told me where to access it online including employees at the SBOA that I asked for help. Almost every request was met with "Due to COVID I don't want anyone in my office...." or a quick "No" followed by "Just do your best." During the December 2019 and January 2020 town board meeting I was told by the current town board president that there would be a new computerized program (Keystone/Boyce) that would be installed and it would do everything I needed to do in my position including uploading information and paying bills by electronic funds transfer (EFT). It was during the January 2020 meeting I was informed that I would be taking over the water billing from the water company and because of the high cost by the software company (between \$6,000-\$9,000) I personally would have to build the water company database (over 450 customer accounts) with all of the customers information (name, address, phone number, account number, meter number and most recent meter reading). I told them I had zero experience and the town board president said the software company would show me how to do it. The computer in my office was outdated and didn't work. The town ordered a computer as well as upgraded internet service. The Keystone/Boyce software was installed late summer/early fall and then I was given a quick instruction on how to build the database from scratch because the software installed on the water superintendent's computer was not compatible with the Keystone/Boyce software.

The Payroll software and the bill pay software was installed at the same time. I was given instruction on how to work the payroll software but not the bill pay software. I was given a quick tutorial, but told they didn't have time that day and would have to come back again to teach me that. I received brief training in late 2022 or early 2023.

The Water Billing was extremely time consuming and took up 95% of my time taking away from my other duties as C/T. Every month I was required to wait until I received the meter reads from the Water Superintendent, manually enter everyone's meter usage, review the entered data, correct errors and then send back at least 20-50 errors due to bad meters for a manual re-read. I asked the water superintendent as well as the town board to replace or repair the bad meters and both said they were unable to do so because they were archaic, outdated and the parts were currently unavailable due to this. Once I received the re-reads, I had to correct the errors created by the bad meters, re-check the entries, print the bills, break them down into individual bills and mail them out. Again, this was all manual because the two different software programs being incompatible. Then I would process any payments or disagreements that customers had. Due to the time-consuming process the town board said to skip the late payments/fees/fines until the process was running smoothly. I was also told I would be responsible for new customers/water service applications as well as customers stopping service. As the days and weeks went on the water superintendent directed people to call my personal cell phone and my number was given out. This resulted in me being contacted after hours, on weekends and holidays for water emergencies including frozen/busted pipes, power outages and sewage lift stations going down. I even had to respond and override alarms at the towns sewage lift stations and manually operate the pumping until the problem was solved. I complained many times to the Town Board stating that this was NOT in my job description when I was asked to take the job and that it was consuming all of my time. I asked the town board for help and was told there wasn't enough room in my office or the town didn't have the money. I asked for a bigger area to work in. The water billing paperwork was overwhelming and starting to pile up causing chaos in my office. I needed an area to work on it specifically so my other paperwork wouldn't get lost or misplaced and I also asked for a bathroom. I needed someone to help me as I was overwhelmed. Again, I was denied and told by the town board president and his wife that this was my job/responsibility. During the four years of my term I brought this issue to the town boards attention and told them that I was unaware of any other clerk/treasurer that did water utility billing, new customer applications, shut offs, emergency calls to water issues and that it was severely impairing my ability to sustain my responsibilities as clerk/treasurer and do the job I was elected to do; as per my exit conference I didn't know half of my responsibilities. This fell on deaf ears. Here are some, but not all, of the additional responsibilities during my term in office that the town board placed upon me... getting carpet cleaning estimates for town owned properties and then presenting to the board at the next meeting, quotes for a new awning for the Civic Center, replacing faded or damaged street signs in town, quotes for tree removal/trimming as well as notifying the towns people and blocking roads, contacting the railroad company in regards to much needed repair to the train track crossing that was severely deteriorated and damaging vehicles, ordering salt for the roads to be used in the winter months, calling in malfunctioning or burnt out street lights, literally hand shoveling and salting the sidewalks on town owned properties in the winter, personally driving the town owned truck with an attached plow/salt box plowing the snow from the streets/roadways in town when the town employee wasn't available or refused to do it as well as salting, personally manually filling emergency potholes in town with a shovel, showing potential contractors the termite damage at the gym and getting quotes from these companies, monthly scheduling and opening the civic center for insect and rodent treatment/control at the Civic Center due to infestation. After the town of St Paul was hit by a tornado in May of 2022 and no other resources were available I was asked by town board members if I would orchestrate the clean-up. I commandeered my husband and our own personal large equipment (track loader) to begin the extensive month-long clean-up of debris and personally manning

a make shift collection/dump site for organic debris. Again, all of this taking away from my original responsibilities as clerk/treasurer.

I was unaware that the Federal and State payroll taxes were not being paid and was under the understanding that they were automatically being paid by EFT out of the General Fund's checking account. I was told to total up the amounts for the Water and Sewer and write a check out of each of the respective accounts payable to the General Fund to reimburse the amounts being paid out. I was unaware this was incorrect until I was informed during my exit conference.

When I started I was told to pay the bills and attach a claim form to them. I was told to put them into respective bundles for the month they were written. The reason being they would be easier to keep track of. The Keystone/Boyce software for paying the bills was installed on the computer late 2020, however, I wasn't trained on it and told to write the checks by hand (which I did for the entire four years of my term). Keystone/Boyce said that when they had time they would come back and teach me how to use the bill pay software. When I did contact them about teaching me I was told they were extremely backlogged and understaffed, but, would get back with me when they could. Due to the amount of responsibility put upon me with the water utilities and billing I became sidetracked and this unfortunately was lost in the chaos of the demand with the water billing.

The first year I was unaware of the annual financial report until I was contacted by SBOA. I told the person calling that I didn't know what it was, where to find it or how to do it. I asked him for help. He showed me where to find it online but when I asked for help filling it out I was met with "do your best" and "just put something in there, you can always go back and change it at a later time." I called back numerous times and asked for help and was basically blown off with the same excuses by different employees.

I was unaware I was supposed to file paperwork on capital assets. I was asked about capital assets by the Town's insurance representative for insurance purposes. I spoke to the Fire Chief, Town Marshall and Water superintendent requesting their assets list and then I provided it to the insurance agent. I had a list and if I would've known I needed to provide it to the SBOA I would've forwarded it to them. Again, I found out this was necessary during my exit conference.

I was told by the 2020 & 2021 town board president that the MVH Restricted fund had very strict rule and was NOT to be touched. He told me there was already a fund for the MVH Restricted and to add it in there and keep a running total. At no point was I ever told to take the 50% from the MVH Restricted fund and add to the MVH fund. If I would've known I would've done it. I didn't find out about this until the exit conference.

I was also unaware there were monthly and annual engagement uploads that were required by me until my exit conference.

I didn't have knowledge about 100R report. I received a phone call from the SBOA asking why it wasn't completed and uploaded. I asked what it was and where I could find it. I was assisted in locating the report to which I filled it out immediately. The following years it was accidentally overlooked in the chaos of the water utilities billing and other responsibilities put upon me, but, was immediately completed when I was contacted.

I was unaware that I was required to watch an internal control standards video or add a second person to review my work/documents. I was informed of this mistake by the SBOA auditors during my exit interview. They said there was a box checked online with a report that I submitted stating I had done this. I told them while I was asking for help I had asked about that. I was told by their employee that there was already something put into place and that I needed to go ahead and check yes.

I was asked about having the required bonds for the clerk/treasurer position as required by the State of Indiana. I told the SBOA auditors I was bonded during all four years of my term, however, I was unaware I was supposed to record the bonds every year with the Decatur County Recorder's office as well as with SBOA. I was informed by the SBOA auditors during my exit conference that the previous clerk/treasurer failed to do this also.

I was informed by the SBOA auditors that I was required to have a cash register or have the person running the dump site issue individual receipts to every dump site customer. I was told by the town board to see how Bestway was operating the transfer station/dump site and to do the same. That is what I did when I found out that Bestway was terminating their contract and closing the transfer station/dump site. I found out during my exit conference that this was incorrect.

I believe my work ethic is extremely clear: any of the errors mentioned in this inquiry would have been done without hesitation if I had only known about the filing deadlines or that monies in the towns checking accounts were not transferred by EFT when I was doing payroll. At no point during my training with the water utilities software or by the water utilities superintendent was it mentioned or told that I needed to pay a water sales tax. I believe if I had been told the information I received in during my exit conference at the beginning of my term these tasks would have been completed. I did the best I could with what little information I was given and ZERO training that I received. Over the course of my four-year term I reached out to many different people both clerk treasurers, DLGF and the SBOA all with the same results... a dead end. I firmly believe that COVID also played a huge part in my failure due to the lack of training and willingness to give requested help to a struggling clerk/treasurer from numerous state resources. I desperately asked for and needed help to complete my job effectively but it was all in vain. I also believe the lack of the full installation/training of the Keystone/Boyce software contributed to my issues as well. None of my mistakes were intentional, deliberate or malicious, but, an unfortunate oversight by an overwhelmed clerk/treasurer with no available resources. I was reassured by the SBOA auditors that the current clerk/treasurer was made aware of the mistakes I made during my term as clerk/treasurer and therefore she wouldn't make the same ones. I told them that I was happy that there was some good coming out of this and that she is getting the help that I struggled for without result. I wish I had the direction, information and guidance I was given in the exit conference when I first started.

I would like to request receipt confirmation of when this document was received.

Cassandra Nicole Jenkins,

Former Clerk/Treasurer, Town of St Paul, Indiana

December 20, 2024

TOWN OF ST. PAUL
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	Charges	Credits	Balance Due
Cassandra Nicole Jenkins, former Clerk-Treasurer:			
Penalties, Interest, and Other Charges, page 6			
Internal Revenue Service	\$ 35,585.71	\$ -	\$ 35,585.71
Indiana Department of Revenue	12,564.44	-	12,564.44
 Totals	 \$ 48,150.15	 \$ -	 \$ 48,150.15

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



AFFIDAVIT

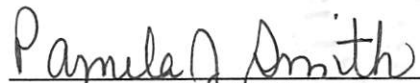
STATE OF INDIANA)
Jefferson COUNTY)

We, Josh Bresser and Sara Wert, Field Examiners, being duly sworn on our oath, state that the foregoing report based on the official records of the Town of St. Paul, Decatur County, Indiana, for the period from January 1, 2019 to December 31, 2023, is true and correct to the best of our knowledge and belief.


Field Examiner


Field Examiner

Subscribed and sworn to before us this 9 day of January, 2025


Notary Public

My Commission Expires: 04/24/2032
County of Residence: Jefferson

