

**COMMON COUNCIL
Agenda Request Form**

(Form B-01-2012)

Organizations and individuals are asked to submit a request form and supporting documents to be placed on the agenda. You will be contacted by the City confirming the date of the meeting in which your request will be heard.

Please make sure that your contact information is accurate in case we need to get in touch with you. The Common Council meets on the 1st and 3rd Monday of each month at 6:30 p.m. in City Hall located at 70 E. Monroe Street.

Date Submitted:	02/17/2016	Requested Meeting Date:	03/07/2016
		Confirmed Meeting Date:	
Received by:			
Contact Information: Please provide all requested information in the fields below. (Print or Type)			
On Behalf of Organization or Individual:			
Name:	Lynnette Gray	Telephone:	(317) 738-3365
Title or Position:	City Attorney		
E-Mail:	lynng@igmlawfirm.com		
Address:	63 E. Court Street		
City:	Franklin	State:	IN
ZIP:	46131		
Who will attend the meeting and present the request?			
Name:	Lynnette Gray	Telephone:	(317) 738-3365
Title or Position:	City Attorney		
E-Mail:	lynng@igmlawfirm.com		
Please describe the purpose or title of your presentation.			
Request approval of an Ordinance of the City of Franklin which develops its policy of materiality for purposes of recognizing and reporting irregular variances, losses, shortages and thefts which may occur.			
Supporting documents: All supporting documents should be submitted with the request form.			
<ol style="list-style-type: none"> 1. Ordinance no. 2016-03 – Ordinance of the City of Franklin determining the materiality threshold for reporting irregular variances, losses, shortages and thefts. 2. Exhibits – State Examiner Directive 2015-6 dated November 18, 2015; Revenue Detail History (8 pages); Indiana Statute § 5-11-1-27; and copy of newspaper clipping titled “Attorney general sues ex-Gary employee over fraud scheme”. 			

Questions about this application or the process described should be directed to the Clerk Treasurer's Office at 70 E. Monroe Street, Franklin Indiana 46131 or by email at jalexander@franklin.in.gov or call 317-736-3609.

ORDINANCE NO.: 2016-03
OF THE COMMON COUNCIL OF THE CITY OF FRANKLIN, INDIANA

**ORDINANCE OF THE CITY OF FRANKLIN DETERMINING THE MATERIALITY
THRESHOLD FOR REPORTING IRREGULAR VARIANCES, LOSSES, SHORTAGES
AND THEFTS**

WHEREAS, I.C.5-11-1-27 provides that all political subdivisions must develop their own policy of materiality for purposes of recognizing and reporting irregular variances, losses, shortages, and thefts which may occur; and

WHEREAS, I.C. 5-11-1-27(j) requires that all erroneous or irregular material variances, losses, shortages or thefts of City funds or property shall be reported immediately to the state board of accounts and that the City of Franklin may define what is considered material for reporting purposes; and

WHEREAS, the City of Franklin, Indiana (“City”) by and through its Common Council, acting in its capacity as the fiscal body of the City and acting as such designating body for purposes of I.C.5-11-1-27 is the best determiner of the qualitative and quantitative factors unique to the City of Franklin in arriving at materiality; and

WHEREAS, the Common Council has been provided a report from the City Clerk Treasurer regarding an analysis of any variances, losses, overages or shortages which occur within the political subdivision and the Common Council does find that said amounts are typically de-minimis and not material; and

WHEREAS, the City of Franklin through separate Ordinance is further maintaining and establishing a system of internal controls required to promote accountability and transparency; and

WHEREAS, the Common Council specifically recognizes, confirms and acknowledges that pursuant to I.C. 5-11-1-27(l) public officials who have actual knowledge of or reasonable

cause to believe that there has been a misappropriation of public funds shall send written notice of the misappropriation to the State Board of Accounts and the prosecuting attorney and nothing set forth in this materiality ordinance or ordinance adopting internal controls is intended to circumvent the provisions of the above cited statute; and

WHEREAS, the Clerk Treasurer's Office of the City of Franklin does maintain documentation regarding the assets, properties, and accounting of the monies and property of the City of Franklin and shall continue to do so in the future; and

WHEREAS, after thorough consideration and review the Common Council of the City of Franklin determines that in accordance with I.C. 5-11-1-27 the materiality level for the City of Franklin shall be the sum of five hundred dollars (\$500.00); and

WHEREAS, the Common council believes it is in the best interest of the Citizens of Franklin that the Council, as the fiscal body, should establish a policy of materiality.

NOW, THEREFORE, THE COMMON COUNCIL OF THE CITY OF FRANKLIN, INDIANA, ORDAINS AND ENACTS THE FOLLOWING:

- 1) That the above recitations are adopted as findings by the Common Council; and
- 2) It is further ordered and determined that the materiality level for the City of Franklin for purposes of I.C. 5-11-1-27 shall be the sum of five hundred dollars (\$500.00); and
- 3) It is further determined that the provisions of I.C. 5-11-1-21 are recognized and acknowledged as said statutes require public officials who have actual knowledge or reasonable cause to believe there has been a misappropriation of public funds shall immediately send written notice of the misappropriation to the State Board of Accounts; and
- 4) It is further determined and adopted that the materiality level for the City of Franklin shall be five hundred dollars (\$500.00) applicable to funds and to public property; and
- 5) It is further resolved that the office of the City of Franklin, Clerk Treasurer shall maintain all documentation related to the public funds and property of the City of Franklin as well as any documentation and resolution of incidents that do not meet the materiality threshold; and

6) It is further resolved that a copy of the materiality threshold shall be circulated by the Clerk Treasurer's Office to all department heads of the City of Franklin departments; and

7) It is further ordained that any ordinances inconsistent or in conflict with the terms of this ordinance are of no further force and effect and are specifically repealed. This ordinance shall be in full force and effect immediately upon adoption as set forth herein and approval by the Mayor.

Introduced and Filed on the ____ day of _____, 2016.

DULY PASSED on this ____ day of _____, 2016 by the Common Council of the City of Franklin, Johnson County, Indiana, having been passed by a vote ____ in Favor and ____ Opposed.

City of Franklin, Indiana, by its Common Council:

Voting Affirmative:

Voting Opposed:

Stephen Barnett, Council President

Stephen Barnett, Council President

Kenneth W. Austin, Vice President

Kenneth W. Austin, Vice President

Joseph P. Abban

Joseph P. Abban

Joseph R. Ault

Joseph R. Ault

Andrew Eggers

Andrew Eggers

Keith Fox

Keith Fox

Richard L. Wertz

Richard L. Wertz

Attest:

Jayne Rhoades
City Clerk Treasurer

Presented by me to the Mayor of the City of Franklin for his approval pursuant to Indiana § 36-4-6-15, 16 this _____ day of _____, 2016 at _____ o'clock _____ .M.

Jayne Rhoades
City Clerk Treasurer

This Ordinance having been passed by the legislative body and presented to me was approved by me and duly adopted, pursuant to Indiana Code § 36-4-6-16a)(1) this _____ day of _____, 2016 at _____ o'clock _____ .M.

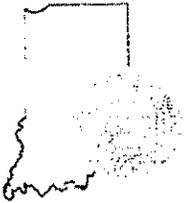
Joseph E. McGuinness, Mayor

Attest:

Jayne Rhoades
City Clerk Treasurer

Prepared by:

Lynnette Gray, City Attorney



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

STATE EXAMINER DIRECTIVE 2015-6

Date: November 18, 2015

Subject: Materiality threshold for reporting irregular variances, losses, shortages, and thefts

Authority: IC 5-11-1-10; IC 5-11-1-21; IC 5-11-1-27

Application: This Directive applies to all political subdivisions

From: Paul D. Joyce, CPA, State Examiner

For purposes of this directive, "political subdivision" means all counties, townships, cities, towns, school corporations, library districts, fire protection districts, public transportation corporations, local hospital authorities or corporations, local airport authority districts, special service districts, special taxing districts, and other separate local governmental entities that may sue and be sued. Ind. Code § 5-11-1-27(d); Ind. Code § 5-11-10.5-1.

Indiana Code § 5-11-1-27(j) states:

All erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the state board of accounts. For all material variances, losses, shortages, or thefts, the state board of accounts shall:

- (1) determine the amount of funds involved and report the amount to the appropriate government and law enforcement officials;
- (2) determine the internal control weakness that contributed to or caused the condition; and
- (3) make written recommendations to the appropriate legislative body or appropriate official overseeing the internal control system addressing:
 - (A) the method of correcting the condition; and
 - (B) the necessary internal control policies and internal control procedures that must be modified to prevent a recurrence of the condition.

A. Materiality Threshold for Political Subdivisions.

In general, each political subdivision must develop their own policy on materiality because the causes of irregular variances, losses, shortages, and thefts are as broad and varied as the political subdivisions in

which the incidents occur. For example, a \$500 variance in Fort Wayne is not necessarily as concerning as a \$500 variance in Pershing Township, Jackson County. On the other hand, a \$100 variance in Fort Wayne that occurs every Friday may be material.

Political subdivisions must recognize that variances, losses, shortages, and thefts may occur. If an incident occurs, the political subdivision should have a policy in place that outlines the steps to be taken. The policy should include a materiality threshold at which point the political subdivision reports incidents to the State Board of Accounts.

Each political subdivision is the best determiner of the qualitative and quantitative factors unique to the unit in arriving at materiality.

The policy should be detailed, and materiality thresholds should distinguish between incidents involving cash and other types of assets. The policy should also address maintenance of documentation and resolution of incidents that do not meet the materiality threshold.

The policy should also consider IC 5-11-1-27(l), which requires public officials who have actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds to immediately send written notice of the misappropriation to the State Board of Accounts and the prosecuting attorney.

If a political subdivision does not develop a policy on materiality, then the threshold is \$0.00 and the political subdivision must report *all* irregular variances, losses, shortages, and thefts to the State Board of Accounts.

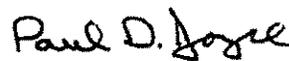
B. Procedure to Report Material Variances, Losses, Shortages, and Thefts.

When an irregular variance, loss, shortage, or theft is determined material pursuant to a political subdivision's policy on materiality (or, if no policy on materiality is developed, whenever there is any incident of irregular variance, loss, shortage, or theft), the subdivision must report the incident to the State Board of Accounts.

On the State Board of Accounts' website there is a notification link, which allows public officials to report via e-mail material irregular variances, losses, shortages, or thefts. Telephone and in-person reporting is also acceptable. Reports will be followed up with a return e-mail or call to gather additional information as necessary. All reports of irregular variances, losses, shortages, or thefts are maintained by the State Board of Accounts.

When a report is received, the State Board of Accounts will use a qualitative and quantitative analysis to determine materiality for investigative and reporting purposes, as well as written internal control recommendations as required by Ind. Code § 5-11-1-27(j).

This Directive may be amended from time to time and may be rescinded at any time in writing by the State Examiner or a Deputy State Examiner.



Paul D. Joyce, CPA
State Examiner

Revenue Detail History

Posted Items
Revenue 211053.
Grouped By Bank
Ordered By Revenue

REVENUE	TITLE	DEPARTMENT	REVENUE YTD	FROM/DESCRIPTION	RECEIPT	DATE	AMOUNT
**Bank 1							
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP FOR 1/5 FOR 1/2	35720	01/05/2015	10.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 1/7 FOR 1/8	35731	01/07/2015	4.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / CC TRANS FOR 1/13	35771	01/14/2015	25.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 1/16 FOR 1/15	35786	01/16/2015	-3.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / CC TRANS FOR 1/16	35790	01/20/2015	-25.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 1/23 FOR 1/22	35820	01/23/2015	12.80
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 1/30 FOR 1/29	35862	01/30/2015	12.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 2/3 FOR 2/2	35880	02/03/2015	9.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP FOR 2/6 FOR 2/5	35907	02/05/2015	1.75
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 3/16 FOR 3/13	36130	03/16/2015	-4.75
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / CC TRANS FOR 4/6	36266	04/07/2015	36.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / CC TRANS FOR 4/10	36285	04/13/2015	-36.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / SCOTT PARK FOR 4/18	36326	04/20/2015	2.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 4/20 FOR 4/17	36345	04/20/2015	0.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / SCOTT PARK 4/28	36364	04/29/2015	1.30
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT /	36389	04/30/2015	0.50
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / SCOTT PARK	36395	05/01/2015	0.50

Revenue Detail History

REVENUE	TITLE	DEPARTMENT	REVENUE YTD	FROM/DESCRIPTION	RECEIPT	DATE	AMOUNT
				4/30/15			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / SCOTT PARK 5/2/2015	36419	05/04/2015	0.70
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / SCOTT PARK FOR 5/4/2015	36427	05/05/2015	0.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / SCOTT PARK 5/14/2015	36528	05/15/2015	0.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TNE A STAHLHUT / SCOTT PARK FOR 5/18/2015	36506	05/18/2015	0.50
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 5/18 FOR 5/15	36507	05/18/2015	0.50
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 5/18 FOR 5/17	36511	05/18/2015	9.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP FOR 5/26 FOR 5/24	36556	05/26/2015	-14.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 5/26 FOR 5/25	36558	05/26/2015	10.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 5/26 FOR 5/23	36562	05/26/2015	-25.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 5/27 FOR 5/26	36566	05/27/2015	-5.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / SCOTT PARK FOR 5/27/2015	36594	05/28/2015	0.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 5/28 FOR 5/27	36595	05/28/2015	-4.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 5/29/ FOR 5/28	36581	05/29/2015	64.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/1 FOR 5/30	36613	06/01/2015	-8.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/1 FOR 5/29	36652	06/01/2015	-2.10
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / SCOTT PARK FOR 6/1/2015	36620	06/02/2015	0.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/3 FOR 6/2	36632	06/03/2015	5.00

Revenue Detail History

REVENUE	TITLE	DEPARTMENT	REVENUE YTD	FROM/DESCRIPTION	RECEIPT	DATE	AMOUNT
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/4 FOR 6/3	36640	06/04/2015	-2.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS-TENA STAHLHUT / DEP 06-05 FOR 06-04	36719	06/05/2015	258.50
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/8 FOR 6/5	36661	06/08/2015	-22.50
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/8 FOR 6/6	36663	06/08/2015	-17.75
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/8 FOR 6/7	36685	06/08/2015	-11.75
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/9 FOR 6/8	36672	06/09/2015	6.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/10 FOR 6/9	36677	06/10/2015	-10.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/11 FOR 6/10	36684	06/11/2015	-13.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/12 FOR 6/11	36705	06/12/2015	-9.10
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / CC TRANS FOR 6/11	36706	06/12/2015	1749.75
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/15 FOR 6/12	36708	06/15/2015	15.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / CC TRANS FOR 6/12	36709	06/15/2015	-1749.75
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/15 FOR 6/13	36712	06/15/2015	16.10
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/15 FOR 6/14	36713	06/15/2015	-10.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / CC TRANS FOR 6/14	36714	06/15/2015	190.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/16 FOR 6/15	36703	06/16/2015	0.10
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARS-TENA STAHLHUT / CC TRANS FOR 06-15-15	36718	06/16/2015	-190.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS-TENA STAHLHUT / SCOTT PARK 06-16	36725	06/17/2015	0.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS-TENA STAHLHUT / DEP 06-17 FOR 06-16	36734	06/17/2015	4.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS-JULIE PARSLEY / DEP 06-19 FOR	36752	06/19/2015	14.25

Revenue Detail History

REVENUE	TITLE	DEPARTMENT	REVENUE YTD	FROM/DESCRIPTION	RECEIPT	DATE	AMOUNT
				06-18			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 6/22 FOR 6/20	36764	06/22/2015	-3.50
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 6/22 FOR 6/21	36767	06/22/2015	-3.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 6/23 FOR 6/22	36778	06/23/2015	-8.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 6/24 FOR 6/23	36782	06/24/2015	-0.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 6/24 FOR 6/25/2015	36790	06/25/2015	1.50
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 6/26 FOR 6/25/2015	36802	06/26/2015	6.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / SCOTT PARK - 6/28/2015	36821	06/29/2015	0.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/29/2015 FOR 6/26/2015	36822	06/29/2015	0.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/29 FOR 6/27/2015	36824	06/29/2015	-3.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 6/29 FOR 6/28/2015	36826	06/29/2015	-18.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/1 FOR 6/30/2015	36854	07/02/2015	12.00 v
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/1 FOR 6/30/2015	36854	07/02/2015	-12.00 v
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/1 FOR 6/30/2015	36856	07/01/2015	12.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/2 FOR 7/1/2015	36863	07/02/2015	-4.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/6 FOR 7/2/2015	36902	07/06/2015	17.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/6 FOR 7/4/2015	36906	07/06/2015	9.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/6 FOR	36908	07/06/2015	-3.50

Installed by the CITY OF FRANKLIN-2015
Revenue Detail History

Page : 5
 Date: 02/04/2016 02:34:40 PM
 REV_DET_HISTORY.FRX

REVENUE	TITLE	DEPARTMENT	REVENUE YTD	FROM/DESCRIPTION	RECEIPT	DATE	AMOUNT
				7/5/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/7 FOR 7/8/2015	36910	07/07/2015	0.88
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/10 FOR 7/9/2015	36866	07/10/2015	-13.00 v
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/10 FOR 7/9/2015	36970	07/10/2015	-13.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/10 FOR 7/9/2015	36966	07/10/2015	13.00 v
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/13 FOR 7/11/2015	36987	07/13/2015	21.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/13 FOR 7/12/2015	36989	07/13/2015	3.10
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/14 FOR 7/13/2015	36993	07/14/2015	0.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 7/15 FOR 7/14/2015	37001	07/15/2015	-1.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 7/16 FOR 7/15/2015	37013	07/16/2015	3.20
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/17 FOR 7/16/2015	37037	07/17/2015	-23.95
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 7/20 FOR 7/17/2015	37043	07/20/2015	-7.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 7/20 FOR 7/18/2015	37045	07/20/2015	3.06
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 7/20 FOR 7/19/2015	37048	07/20/2015	-14.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/21 FOR 7/20/2015	37067	07/21/2015	32.75
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/22 FOR 7/21/2015	37076	07/22/2015	1.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/23 FOR 7/22/2015	37090	07/23/2015	-11.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/24 FOR	37098	07/24/2015	15.25

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REVENUE	TITLE	DEPARTMENT	REVENUE YTD	FROM/DESCRIPTION	RECEIPT	DATE	AMOUNT
				7/23/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/27 FOR 7/24/2015	37110	07/27/2015	-10.75
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/27 FOR 7/25/2015	37112	07/27/2015	1.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/27 FOR 7/26/2015	37114	07/27/2015	3.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / CC TRANS FOR 7/26/2015	37115	07/27/2015	5.75
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/28 FOR 7/27/2015	37134	07/28/2015	76.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/29 FOR 7/28/2015	37144	07/29/2015	38.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/30 FOR 7/29/2015	37148	07/30/2015	30.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 7/31 FOR 7/30/2015	37161	07/31/2015	46.10
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/3 FOR 7/31/2015	37190	08/03/2015	13.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/3 FOR 8/1/2015	37192	08/03/2015	-20.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/4 FOR 8/3/2015	37230	08/04/2015	23.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/5 FOR 8/4/2015	37232	08/05/2015	-2.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/6 FOR 8/5/2015	37239	08/06/2015	-40.50
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/10 FOR 8/7/2015	37271	08/10/2015	21.25
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/10 FOR 8/8/2015	37273	08/10/2015	-5.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/10 FOR 8/9/2015	37275	08/10/2015	6.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/12/2015	37305	08/12/2015	-7.00

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REVENUE	TITLE	DEPARTMENT	REVENUE YTD	FROM/DESCRIPTION	RECEIPT	DATE	AMOUNT
				FOR 8/11/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/13/2015	37310	08/13/2015	-41.00
				FOR 8/12/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/14/2015	37315	08/14/2015	5.00
				FOR 8/13/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/17/2015	37337	08/17/2015	-34.00
				FOR 8/14/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/17/2015	37339	08/17/2015	9.00
				FOR 8/15/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/17/2015	37341	08/17/2015	-12.75
				FOR 8/16/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/20/2015	37372	08/20/2015	-5.00
				FOR 8/19/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 8/24/2015	37409	08/24/2015	2.75
				FOR 8/22/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/31/2015	37459	08/31/2015	-2.00
				FOR 8/29/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 8/31/2015	37462	08/31/2015	-44.00
				FOR 8/30/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 08-03 FOR	37497	08/03/2015	45.00
				08-02			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 9/8/2015 FOR	37543	09/08/2015	-4.00
				9/5/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 9/8/2015 FOR	37545	09/08/2015	-31.00
				9/6/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 9/8/2015 FOR	37547	09/08/2015	-100.00
				9/7/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / CC TRANS FOR	37539	09/04/2015	-45.00
				9/3/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / CC TRANS FOR	37765	09/29/2015	25.00
				9/28/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / CC TRANS FOR	37769	09/30/2015	-25.00
				9/29/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 10/07/2015	37832	10/07/2015	-5.00

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REVENUE	TITLE	DEPARTMENT	REVENUE YTD	FROM/DESCRIPTION	RECEIPT	DATE	AMOUNT
				FOR 10/5/2015			
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 10/22/2015 FOR 10/21/2015	37935	10/22/2015	-2.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 10/29/2015 FOR 10/28/2015	38005	10/29/2015	5.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 11/25/2015 FOR 11/24/2015	38205	11/25/2015	0.50
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / CC TRANS FOR 12/01/2015	38242	12/02/2015	95.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / CC TRANS FOR 12/8/2015	38293	12/09/2015	-95.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 12/28/2015 FOR 12/23/2015	38429	12/28/2015	0.10 v
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - JULIE PARSLEY / DEP 12/30/2015 FOR 12/29/2015	38448	12/30/2015	-8.00
211053.000	ATH & REC-OVER/UNDER ACCOUNT	0.00	222.04	PARKS - TENA STAHLHUT / DEP 12/28/2015 FOR 12/23/2015	38429	12/28/2015	-0.10 v
SubTotal Bank 1							222.04
*** GRAND TOTAL ***							222.04

§ 5-11-1-27. Local governmental internal controls; personnel training; violations; reporting misappropriations.

Indiana Statutes

Title 5. STATE AND LOCAL ADMINISTRATION

Article 11. ACCOUNTING FOR PUBLIC FUNDS

Chapter 1. STATE BOARD OF ACCOUNTS CREATED

Current through P.L. 2-2016

§ 5-11-1-27. Local governmental internal controls; personnel training; violations; reporting misappropriations

- (a) As used in this section, "legislative body" has the meaning set forth in IC 36-1-2-9.
- (b) As used in this section, "material" means a significant or consequential amount, as determined by the state examiner and approved by the audit committee.
- (c) As used in this section, "personnel" means an officer or employee of a political subdivision whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity.
- (d) As used in this section, "political subdivision" has the meaning set forth in IC 5-11-10.5-1.
- (e) In the compliance guidelines authorized under section 24 of this chapter, the state board of accounts shall define and the audit committee shall approve not later than November 1, 2015, the acceptable minimum level of internal control standards and

internal control procedures for internal control systems of political subdivisions, including the following:

- (1) Control environment.
- (2) Risk assessment.
- (3) Control activities.
- (4) Information and communication.
- (5) Monitoring.

The internal control standards and procedures shall be developed to promote government accountability and transparency.

- (f) Not later than November 1, 2015, the state board of accounts shall develop or designate approved personnel training materials as approved by the audit committee, to implement this section.
- (g) After June 30, 2016, the legislative body of a political subdivision shall ensure that:
 - (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
 - (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision.
- (h) After June 30, 2016, the fiscal officer of a political subdivision shall certify in writing that:
 - (1) the minimum internal control standards and procedures defined under subsection (e) have been adopted by the political subdivision; and
 - (2) personnel, who are not otherwise on leave status, have received training as required by subsection (g)(2).

The certification shall be filed with the state board of accounts at the same time as the annual financial report required by section 4(a) of this chapter is filed. The certification shall be filed electronically in the manner prescribed under IC 5-14-3.8-7.
- (i) After June 30, 2016, if the state board of accounts finds during an audit of a political subdivision that:
 - (1) the political subdivision has not adopted the internal control standards and procedures required under subsection (g)(1); or
 - (2) personnel of the political subdivision have not received the training required under subsection (g)(2);

the state board of accounts shall issue a comment in its examination report for the political subdivision. If, during a subsequent audit, the state board of accounts finds a violation described in subdivision (1) or (2) has not been corrected, the political subdivision has sixty (60) days after the date the state board of accounts notifies the political subdivision of its findings to correct the violation. If a violation is not corrected within the required period, the state board of accounts shall forward the information to the department of local government finance.
- (j) All erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the state board of accounts. For all material variances, losses, shortages, or thefts, the state board of accounts shall:
 - (1) determine the amount of funds involved and report the amount to the appropriate government and law enforcement officials;

- (2) determine the internal control weakness that contributed to or caused the condition; and
 - (3) make written recommendations to the appropriate legislative body or appropriate official overseeing the internal control system addressing:
 - (A) the method of correcting the condition; and
 - (B) the necessary internal control policies and internal control procedures that must be modified to prevent a recurrence of the condition.
- (k) The legislative body or the appropriate official overseeing the internal control system shall immediately implement the policies and procedures recommended by the state board of accounts under subsection (j)(3)(B).
- (l) A public officer who has actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds or assets of the public office, including:
- (1) information obtained as a result of a police report;
 - (2) an internal audit finding; or
 - (3) another source indicating that a misappropriation has occurred;
- shall immediately send written notice of the misappropriation to the state board of accounts and the prosecuting attorney serving in the area governed by the political subdivision.
- (m) 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; and
 - (2) all costs and reasonable attorney's fees incurred by the attorney general; in connection with the civil proceedings.

Cite as IC 5-11-1-27

History. Amended by P.L. 184-2015, SEC. 6, eff. 7/1/2015.

Added by P.L. 117-2011, SEC. 2, eff. 7/1/2011.

Attorney general sues ex-Gary employee over fraud scheme

Indiana Attorney General Greg Zoeller has filed a lawsuit in Lake County against a former city of Gary employee who he says used her former position in the information technology department to

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defraud the city of nearly \$1.4 million.

The civil suit seeks to recover public funds against Monique S. Bowling-Boyd, of Merrillville, seeking \$1,397,559.19 plus treble damages. Zoeller is also asking a judge to freeze her assets indefinitely through the duration of the case.

The State Board of Accounts initiated a special audit after the Indiana State Police reported that Apple laptops and other computer equipment whose serial numbers indicated they were owned by the city of Gary had been discovered in Illinois by authorities there, prompting suspicion of possible fraud.

The audit, which covered Jan. 1, 2012, through May 12, 2015, found Bowling-Boyd would submit vouchers for payment of computer equipment the city in turn approved for payment, but some invoices were duplicates and some did not match up to actual invoices or amounts. She also purchased nearly \$1 million in Apple devices using six city accounts, according to the attorney general's office.

Bowling-Boyd has not been criminally charged in the matter.

According to the city government's response to the State Board of Accounts that was filed with the audit report, the city has since made corrective changes to its internal accounting controls and purchasing processes to prevent such a fraud in the future.