

WASHINGTON TOWNSHIP ADVISORY BOARD

1030 NORTH LINCOLN STREET SUITE 1400

GREENSBURG, IN 47240

ADVISORY BOARD MINUTES

JANUARY 31, 2023

Attendance: Bev Rivera- Trustee
Randy Hoeing- Advisory Board Member
Angie Morrow- Advisory Board Member
Jim Stewart- Advisory Board Member
Greg Nieman- Public
Rick Nobbe- Public
Lori Garringer- Trustee Clerk
Kathy Verseman- WTRE 1330
Emily Verseman- WTRE 1330

The meeting was called to order by Jim Stewart at 5:01pm asking everyone in attendance to stand for the Pledge of Allegiance.

Previous minutes from meeting held on January 3, 2023, were available for review. Jim asked for time to review the minutes. Jim asked if there were any additions or corrections requested for the minutes as presented. There were not any. Angie made a motion to approve the minutes. Randy seconded the motion. Jim stated that everyone who approves signify by saying aye. Randy- Aye, Angie- Aye, Jim-Aye.

- **Old Business:** Jim asked Bev if she would like to go through the list on the agenda due to, they were her items to cover.
 - First off was all equipment has been returned to the Trustee's office by former employees.
 - Bev and Lori have been doing online training for their positions and tutorials for Tom's web (the accounting software).
 - W2's and 1099's have been filed. There were 2 of the W2's that needed corrected. Those have been sent as well.
 - Bank reconciliations- Lori has been working on that daily. There is discrepancy between bank records and what the account software shows. They are finding multiple errors as far as checks entered with the wrong number, checks that were voided but sent, checks that were entered twice, those sorts of items. They will continue to work to get to the true balance of the bank accounts.
 - In reconciling the bank records, that is the first step in the progress of the annual report. They will have the annual report ready for the board to review by Feb. 21, 2023.
 - Summit Microsystems was contacted after the first of the year, once Bev realized there were not any files on several of the computers and that everything had been wiped off. Only 2 computers had a few files on them. Jim Mills at Summit Microsystems was contacted to see if any backups were available since he was under contract to backup files and could she get copies of those backups. He was told that on or around 12-29-22 to discontinue service, which was the daily backups, the virus protection and minor technical support. He was also told at this time to delete all backups. He did do this. Bev and Lori do not have access to anything that would have been on those computers. Bev is trying to get items that she knows is missing, such as contracts. If she knows who they are for, she has contacted them to get their copy of the contract. There are several things missing and she will not know they are missing until she has the need for them. With that being said, they did not agree to use Summit Microsystems for support for this year. They will be doing something different. Lori has installed McAfee

onto the computers for virus protection. They will be getting external hard drives for backup purposes. Bev has talked to Josh Tressler at the county and city IT. He is going to give her a plan for what she should do and to make sure they are covered in a way that they need to, in a similar way that he does the city and the county. He cannot do it for them because the Trustee office is not a part of those offices.

- Another item that was found to be missing was the Microsoft Office subscription. It was not on any of the computers except for the one the former clerk had at home. It was a shared plan. Bev was able to share that with the other computers.
- All computers and printers are working.
- Archiving records. Jim had asked at previous meeting to find out during training what could be done with all the records in the office. Bev does have a schedule and rules from Janet Chadwell on that. They have not been able to do anything with that currently. It will be looked at further down the road. It's not a priority currently. Jim stated that there was a policy that the Board approved back in 2019 that dealt with archiving and how long you keep records. The book that Jim gave Bev should have that information in it. Bev stated that Jim did bring her 2 binders of documents he has gained over the last few years. That should be helpful in finding documents that were deleted from the computers or never filed in the township office.
- Website, county website and Facebook pages are updated with contact information, i.e. phone number and new address. There are 2 separate phone lines now. One for Township Assistance and one for business and emergency.

Jim asked the board if they had any questions regarding old business. Randy asked with the Microsoft subscription was paid up. Bev stated it was paid at midyear. She believes it's good through June or July.

➤ **New Business:**

- Bev presented the Board with the present Investment Income Schedule. Bev was unsure if the board had been given anything like this in the past. She could not find record of anything. Bev stated that in a training early in the month, she learned that reviewing the Investment Income schedule by the Board needed to be done in January. Bev stated that on the schedule was everything that she was aware that the Trustee office had. She asked that if there was anything else that should be included to let her know. Jim noted that she had the payment for the fire truck and the Lake McCoy properties. Bev has those listed at their assessed value. Jim did request that Bev list what was the cost for the properties and any improvements versus the assessed value. Bev stated the purchase price of those lots were \$25,697 per Beacon. Discussion that the property's assessed value was not a good representation of market value occurred. Bev stated that she was not aware of any improvements that had been made on those properties. Jim agreed. Jim stated that the board did not need to approve the schedule but asked the board if they had any questions on it. Angie questioned the purpose of the First Federal account, noting that it was on the agenda to close that account. Bev did present a resolution to the board to close the First Federal account. Jim read the resolution. Angie made a motion to close the account. Randy seconded that motion. Angie- aye, Randy-aye, Jim-aye. Bev asked were there any other questions about the schedule. Randy asked if a particular dollar figure was the bond amount on the schedule. Bev stated that was the interest that had accrued on the bond. The amount of the bond was a couple of lines down. Bev stated that the previous Trustee had made a large transfer of \$250,000 on 12/30 and she had to transfer \$90,000 for payment of the fire truck. There was not enough money in the checking account to cover that payment. Again, they are to working to reconcile the accounts, so they know what money is available. Payment was due on the 1st of the year.

- Staff changes- Bev stated that Candee Redelman had resigned on January 9th. Then on January 16, Bev hired Lori Garringer as the new clerk. Lori was in attendance and introduced. Bev stated that Lori and Bev will be able to do the job in the Trustee office without additional personnel during normal business operations. However, with the current state of the accounting of the finances, the number of documents missing or packed up, and many township documents still packed up from the move, it is necessary to hire someone to help organize the office, find files and get everything in place so they they can do their job properly. She did hire someone temporarily- approximately a 12 hour a week job, and that was Kay Nobbe. Kay is aware this is not a permanent position. She should only be used for a few more days but could be called back if there is ever a need.
 - Jim stated that a designee of the Trustee needed to be assigned. When Christian took office Jim Stuart was asked and appointed. She has already completed the paperwork with Janet Chadwell, the commissioners and Connie Lawrence at Napoleon State Bank to appoint Lori Garringer as her designee. Lori would be most informed with what is going on in the office. At this time, Bev and Lori are both training to fully understand the workings of the office. Randy asked if Lori would have to be bonded too. Bev stated not at this time, only if she was going to handle deposits or write checks. The paperwork for designee stated that if she has to fill in for the Trustee, she would have to go to the bank and sign a signature card and become bonded at that time. Jim asked if that was something that the board needed to vote on. Bev said the Trustee can assign the person. This was more of an information awareness.
 - Invoices from Brand Renew and C.L. Coonrod & Co.- Bev has an invoice for \$1,501 from C.L. Coonrod & Co. This is the CPA that had been used by the office previously and attended several of the meetings. He met with Lori, Jim and Bev to go over things he had been doing for the Trustee's office- types of projects he was working on and was able to answer several questions for them. Jim asked Ben to look through his emails and forward to Bev anything that would be relevant for her. There are things he had done for the office that she does not have record of - files, budget worksheets, etc. Early in 2022, Ben had noticed in the township books that the payroll tax withholding was very high. He asked the previous office about this. He found that the payroll taxes had been withheld but had not been paid to the US Treasury for 4 years and had not been paid to the state and county for 3 years. Nothing had been done to remedy this issue until the very end of year. Ben helped them through that process and gave them advice on how to handle it. Ben had someone at his firm help them create all the information they needed to file those taxes. This is the invoice for helping the staff file and pay those taxes at the end of the year. Bev is informing the board of this activity and will pay that invoice. As far as Bev is aware, the payroll taxes are current. She has not had the opportunity to go back and review them. They did find one error in the system. One employee had 3 paychecks that the taxes were withheld but were then deleted in the system. They were able to correct those and get the employee a new W2, but they are unsure if the taxes from that error had been paid. So those 3 months of payroll taxes will have to be corrected.
- Next is the Brand Renew invoice; Bev said this one she is a little unsure of and is asking for guidance. The Trustee office has a township website that was created and is maintained by Daniel Fayette. The office is current with their payments to him. The website is up and working fine. He has adjusted it this year with updated information. Bev has a schedule of all the payments that have been made to Daniel for when he created the website and yearly maintenance on it. Daniel created the website in 2020 and was being paid for that work (Dec. 2020). Bev recently received another invoice from a company called Brand Renew. Brand Renew has a contract dated August 31, 2021, eight months after Daniel is being paid for a website that is still be maintained by him. The contract is for Brand Renew to create a website and it is for \$6000. They have

created a website, but it is not live at this time. The link was sent to the board members. Chris Dorman had created the site. He had attended other meetings under a company name Bondry. She knows he was active with the previous office. There is some confusion as to why there would be two separate websites. When Bev spoke with Daniel, he stated that Christian contacted him around the August 2021 time frame and asked that Chris be added as a user on the website that Daniel created. Daniel did that. The new website has a lot of the attributes that the current website has. There is a lack of understanding as to why the new website was created with already having a functioning website. Jim asked how much Daniel was paid to create the current website. Bev stated \$1500 to create and \$900 to maintain it. The Brand Renew would have a cost of \$100 per month (\$1200 annually) to maintain their website. Jim said that the initial set up was \$1500 for the current and \$6000 for basically the same thing functionally. Bev said looking at it, she thinks from a client standpoint, Daniel's is more user friendly. She also said that the invoice from Brand Renew was for website development, taskforce organization, media relations and press release development. She is unsure what these items are for. Chris did attend one taskforce meeting that she was a part of, but the rest she is unsure what work was done. Jim stated that being on previous board, he did not have any recollection of this activity. He will have to go back a look at the minutes from this timeframe. Randy asked if there is a signed contract. Jim said there is a signed contract dated August of 2021. Jim said there are several options: 1. Bev could pay it. 2. Bev could check with Lora on her interpretation of the validity of the contract. Randy agreed with this option. 3. Bev could decide to pay \$1500 for the website. That was what was paid for the current website by Daniel Fayette. If that is done, she would write "accepted in full payment of contract" on the check. If it is endorsed and cashed, then that is acceptance of full payment. Jim said we would check with Lora on what she would advise. There is no rush to pay this invoice currently as the website is not active. There may be more information that Chris could get for the office. Bev stated that she did ask him for a specific timeline. Chris replied that project began 8-31-2021, the design phase lasted 6 months, as content was provided the site was upload accordingly. He was told that there were internal discussions on securing an in.gov domain but, he was not aware of that status. Randy asked if he had the website up and ready to run as designed in 6 months? Bev said that was how she read it. Randy said he thought it was strange that he did not write out a receipt (invoice) in that time frame 2021 for the work being completed. Why wait until the end of 2022? Jim agreed and questioned the validity of the invoice. Jim knows he did the work but believes Bev should consult with Lora on next steps.

- Next contract- Envoy contract to clean up Lake McCoy. During the week of January 9th, Bob Johannigman contacted Bev and said he was headed out to Lake McCoy to do cleanup on the properties. He had been contracted by Envoy to do this clean up. Bev found a document in the office that Christian had written on 12-15-2022 to Envoy authorizing cleanup of these properties and be paid the sum of \$54,000. She read the project description as laid out in the letter. She stated that this work was budgeted in 2021 and 2022, however the work did not happen. She asked Bob to pause, this was not budgeted for 2023 and the budget has been limited this year. The office will have to make some changes and financial planning before they will be able to complete this task at this cost. Bev did contact Jonathan White at Envoy and explained the situation. He agreed that the contract did not extend past Christian's term. This activity is on hold.
- Weather sirens. There had been weather sirens installed by the township out at the fairgrounds. Those had to be removed due to the new highway garage construction project. They were no longer functioning. They were removed and scrapped. That invoice has been paid. It was \$1510. Jim asked if there was coverage out there now.

Bev did not know the answer to that. Randy stated that yes there was coverage off of Porter Road. Jim said the township has that one and the other out on Nobbe's ground. Bev stated that REMC had closed that account and forwarded the credit from the account onto the one out by Levenstein's. Bev was unaware if she received an electric bill for the one on Porter Road. Randy stated that one is solar. Jim stated the one out by Nobbe's is solar was well. Jim said there should be a map from the fire department that shows where the sirens are. Randy said it should show where they are overlapping. Randy said he believed that whoever installed them created the map. Jim said Bev may find that in some of her records.

- Township assistance for transient people. Bev said that this has been an issue as of late and she is looking for some direction. Already in the short time she has been in office, she has had 3 separate calls about people passing through our township. She has spoken with other Trustees and said the office should help those just passing through. There was a request of a person needing a ride to Indianapolis (on Facebook). Bev received calls from taxpayers asking, "Why are you going to use our tax money to give someone a ride from here to Indianapolis?" She gave some more examples of calls she had received. It should be reviewed by a case-by-case basis. She wanted everyone to know since it was brought up on a public forum that it would be judged on a case-by-case basis. Angie said that there are other means of help other than monetary help that can be done perhaps or other avenues such as the Red Cross or shelter. Bev said there isn't a homeless shelter and that is part of the problem. But there are other people out there that can and will help out of the goodness of their heart. She just doesn't feel that monetary help from the township may be the solution in every case. She may reach out for advice when a situation arises. Randy asked if there were any statutes in the State code that addresses this? Bev said yes, basically if they are in your township you do need to help them. Jim said normally if someone is wanting assistance there is paperwork that is filled out, but in these instances you don't know. Still have them fill out items such as do they have a home or a job. He said it was better to err on the side of helping versus not helping. He thinks that is the more humane way to approach it. Bev said they would investigate that- the office is more than willing to help anyone and everyone who needs it within their guideline. Jim said that you should just document those.
- Establish guidelines for larger expenses. Bev said this as well as establish guidelines for all contracts to be brought before the board go together. She was wondering if the Board already has guidelines or a resolution stating if the Board must approve contracts and larger expenses. She has not been able to find anything. Jim said he doesn't know of having anything. He had just a general comment. There should never be a contract entered that goes beyond the term of the Trustee and probably within the year due to budget limitations. You shouldn't be approving something that would go into the next year. Similar to the rent of the office space. You only signed for a year, although it can be extended. Bev agreed. Jim also said that it would be good practice for transparency to bring the contract and dollar amount- perhaps set a limit- say \$5000. Jim asked Rick Nobbe if he had a suggestion. Rick said whatever the board decides but it makes common sense if you would want someone to look at it from a personal business to have someone look at it- to bring it before the board. Jim said also it is good for protection point of Trustee to have another set of eyes on it. He also said Bev may or may not want Lora to take a look at them- depending on the size of the contract. Jim didn't know if we want to decide on that tonight or think about that. Bev wanted the Board to just think about it due to a discussion she had during one of her trainings. Debbie from the Indiana Township Association stated there was going to be new legislation this year that will give the advisory board more authority over the township and the Trustee. She said it will probably be a good thing. She just wanted to start the conversation with the board and get them thinking about these items. She

still plans to bring things to the board, even if they aren't required. She would like it to be documented and help prevent things such as having 2 websites created and people being paid to do the same job.

- Internal Control Policy- the previous items would lead into this. Jim said they did have an internal control policy. He wasn't sure how well it was followed. It was in the books that he had given Bev to look through. It was approved back in 2019. And along those lines, have for transparency reasons, an expense report that is reviewed maybe monthly instead of just once a year. It would be good for the board for support as well as for whoever is interested. Bev agreed. She will work on all those things in a combined effort to get them established. Angie asked for a copy of the Internal Control Policy for review for her and Randy to familiarize themselves. Bev said she would get them a copy. Jim said she could make a copy. Bev said that it is also something that she may look at to revise with the upcoming policy changes. Jim said we could establish a draft that could be a starting point.
- Bev did have 2 other things she would like to add to the meeting if there was time. Jim said yes. Bev received the new budget order from the DLGF and Janet Chadwell. She reminded everyone that last year the advisory board approved a proposed budget of \$835,000. \$710,000 had been presented back in September. We were only approved for \$607,867 for 2023. There were zero tax levies in some budget lines. Bev will need to make big adjustments on the budget. We can do additional appropriations as needed throughout the year. Bev has scheduled an appointment on Feb. 7, 2023, with Rueben Cummings. He is the county council and commissioners' financial counselor. He has agreed to help the Trustees office as well. There are plans to use him instead of who was being used in the past. He will be advising on next steps at this meeting.
- More for informational purposes- the State Board of Accounts did contact Bev this week. They are asking for several documents for auditing 2022. This is in response to a couple of transactions. She does not have any information from them other than things that they want. She wanted to start this discussion with the board, so they know. She may have more information at the 2-21-23 meeting. The first transaction is the former Trustee received a check for \$30,560.66 at the end of the year. This was payment for 2021 and 2022 health benefits. There was discussion of where that needs to be on the W2, if it was a legitimate reimbursement, and how it needed to be handled. The Board of Accounts is reviewing that. The second thing they are reviewing is all of the files being deleted from the computers. The third thing they are reviewing is why the payroll tax withholding had not been paid for several years. Bev does not have more information concerning this yet. She asked if there were any questions, she would try to answer what she could. Randy said we need to just let them do their job and see what they come up with. Jim said they are the experts. Bev said they have been receiving notification from the Indiana Department of Revenue on some penalties and interest that will have to be paid. The US Treasury has not sent anything yet. The total taxes not paid for three years of state and county was \$19,978.09 and four years of federal was \$86,930.15. The total is \$106,908.24. They were finally paid on the last day of the year. Angie said that will leave the penalties and interest outstanding. Bev said she was not sure if the interest hadn't already been paid when they filed the returns. She will need to investigate that.
- Jim asked for any question from the floor or anything else that needs discussed. Greg Nieman asked if the gentleman from Coonrod would know if those penalties would be paid. Bev said that someone in that firm had another client that used the same software that she uses. So, they conferred with them on how to create these returns. She has the returns; they just need to get them and calculate and make sure everything is ok. They do not have a lot of confidence on the numbers in the software. Lori is working to confirm those numbers.

- Jim thanked Angie for taking notes and doing the minutes. He also thanked Bev for her efforts. He knows she has been putting in a lot of hours to get things going. He hopes that does not continue for her.
 - Lori stated she did have one other item she would like to mention. On the errors being found in the system. She would like the advice of the board, should she correct them or wait for the Board of Accounts goes through it and correct it afterwards. If they don't correct it, they cannot move forward with 2023 entries. If they do correct it, she isn't sure how long it will take. Jim asked when correcting did, she mean make it match up with what was actually paid. Lori said yes, to match what actually happened. Jim said it would be best for it to match up and keep good record that could be reviewed with the State Board of Accounts. Bev said they can work through it. Bev wanted to thank Lori. She is very good at her job. She appreciates having confidence in someone that can work with her and do the job well.
 - The 2023 meeting schedule was at the bottom of the agenda. The meeting on Feb. 21, 2023, is a must. She asked that everyone see if the other dates work for them. Dates are April 4, May 23, July 11, September 12, October 3, and December 12.
- Randy made a motion to adjourn the meeting. Angie seconded. Randy -Aye, Angie -Aye, Jim -Aye. Meeting ended at 6:06 pm.

_____ Jim Stewart, President

_____ Angie Morrow, Secretary

_____ Randy Hoeing

_____ Date of Approval