

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

AUDIT REPORT
OF
COUNTY SURVEYOR
NOBLE COUNTY, INDIANA
January 1, 2009 to December 31, 2012



FILED
03/01/2016

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Surveyor	Scott D. Zeigler Randolph A. Sexton	01-01-09 to 12-31-12 01-01-13 to 12-31-16
President of the Drainage Board	Jack Herendeen Dave Dolezal	01-01-09 to 12-31-12 01-01-13 to 12-31-15
President of the County Council	Donald A. Moore Wayne Clouse Mike Toles	01-01-09 to 01-11-13 01-14-13 to 12-31-14 01-01-15 to 12-31-15
President of the Board of County Commissioners	J. Hal Stump Joy LeCount Gary Leatherman	01-01-09 to 12-31-10 01-01-11 to 12-31-12 01-01-13 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF NOBLE COUNTY

We have audited the records of the County Surveyor for the period from January 1, 2009 to December 31, 2012, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Financial Statement and Federal Single Audit Report of Noble County for the year 2012.

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

September 2, 2015

COUNTY SURVEYOR
NOBLE COUNTY
AUDIT RESULTS AND COMMENTS

PERSONAL USE OF COUNTY OWNED TRAILER

The County owned a cargo trailer that was used by the County Surveyor for cornerstone perpetuation purposes. The trailer was outfitted with an air compressor, generator, and water access. During the fall of 2012, the County Commissioners became aware that the trailer was no longer on County property. The trailer was located on the building site of the former County Surveyor's new home and two pole barns. The County Commissioners requested that the former Surveyor return the trailer to County property by parking it at the County Highway Garage. After at least four requests, the former County Surveyor brought the trailer to the County Highway Department and parked it. In November 2012, County Commissioner and Drainage Board member Dave Dolezal noticed that the trailer was no longer parked at the County Highway Garage. Upon further investigation, he was told the former County Surveyor had picked it up. He then learned the trailer was back at the building site of the former County Surveyor's new home and two pole barns. The former County Surveyor was instructed to return the trailer to the County Highway Garage. The trailer was returned and deemed not needed by the Drainage Board and was eventually sold in 2013.

The Field Examiners interviewed Mr. Dolezal and he confirmed that Scott D. Zeigler, former County Surveyor, had the County trailer parked on the building site of the former County Surveyor's new home and two pole barns.

Assets of the governmental unit may not be used in a manner unrelated to the functions and purposes of the governmental unit.

Whenever an item or other asset owned by the political subdivision is entrusted to an officer or employee, to be used at times outside the normal work time for business purposes, such as cellular phone, or vehicle, a log should be maintained which clearly shows the business use. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

PERSONAL USE OF COUNTY COMPUTER

During the 2012 audit of Noble County, personal computer files were found on a County computer used by a County Surveyor's Department former employee. These files were for surveys for Scott D. Zeigler, former County Surveyor's property, where he was building a new house, two pole barns, and private property in Whitley County.

The Field Examiners reviewed the files stored on the County computer that had been used by the former employee. The Field Examiners found files located in a folder named with the former employee's name that were for preparing surveys for Scott D. Zeigler, former County Surveyor's property and private property located in Whitley County.

Assets of the governmental unit may not be used in a manner unrelated to the functions and purposes of the governmental unit.

Whenever an item or other asset owned by the political subdivision is entrusted to an officer or employee, to be used at times outside the normal work time for business purposes, such as cellular phone, or vehicle, a log should be maintained which clearly shows the business use. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

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GHOST EMPLOYMENT

During the 2012 audit of Noble County, the Field Examiners became aware of the use of county manpower on preparation of personal surveys. Computer files found on a computer used by a County Surveyor's Department former employee were for surveys for Scott D. Zeigler, former County's Surveyor's property where he was building a new house and two pole barns, and of a pond on property in Whitley County.

The Field Examiners compared the dates on the computer files and the time of the last modification of the files to the service record of the former employee. The following table details the dates, time the file was last modified, survey worked on, and hours worked per the former employee's service record:

Date	Time File Saved	Survey	Hours Worked Per County Service Record
02-23-12	6:39:00 AM	Pond on private property in Whitley County	7.5
03-09-12	12:10:00 AM	Scott Zeigler's survey	Outside of Normal County Work Schedule
03-23-12	10:08:00 AM	Scott Zeigler's survey	7.5
04-12-12	10:44:00 AM	Scott Zeigler's survey	7.5
04-21-12	10:42:00 AM	Scott Zeigler's survey	Outside of Normal County Work Schedule
05-21-12	8:34:00 AM	Scott Zeigler's survey	7.5
06-22-12	11:46:00 AM	Scott Zeigler's survey	7.5
09-07-12	10:39:00 AM	Scott Zeigler's survey	7.5
09-18-12	11:37:00 PM	Scott Zeigler's survey	Outside of Normal County Work Schedule

As detailed above, the former employee's service record indicates that he worked at the County Surveyor's Department all day on the days the work was done during normal work hours. All of the payroll claims/attendance worksheets, except for the ones covering February 23, 2012, and April 12, 2012, were signed by Scott D. Zeigler, former County Surveyor. The payroll claims/attendance worksheets for February 23, 2012, and April 12, 2012, were signed by the County Surveyor's Secretary.

Indiana Code 35-44.1-1-3 Version a states in part:

"(a) A public servant who knowingly or intentionally:

- (1) hires an employee for the governmental entity that the public servant serves; and
- (2) fails to assign to the employee any duties, or assigns to the employee any duties not related to the operation of the governmental entity; commits ghost employment, a Class D felony.

(b) A public servant who knowingly or intentionally assigns to an employee under the public servant's supervision any duties not related to the operation of the governmental entity that the public servant serves commits ghost employment, a Class D felony."

COUNTY SURVEYOR
NOBLE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

INTERNAL CONTROL - ASSESSMENTS

Internal Controls over the certification of drainage assessments were insufficient. Each year the County Surveyor presents the Drainage Board with an estimate of costs for maintenance of the drainage systems and an estimated assessment needed to cover those costs. Once these projects and assessments are approved by the Drainage Board at a public meeting, the County Surveyor certifies to the County Auditor the assessments as approved by the Drainage Board. Construction or reconstruction projects that are considered necessary by the County Surveyor are presented to the Drainage Board and then public hearings are held where affected land owners are notified of the estimated costs and assessments needed to cover the cost. Once these projects are approved by the Board, the County Surveyor certifies to the County Auditor the assessments as approved by the Drainage Board. We noted instances where the amounts certified by the former Surveyor to the County Auditor did not agree with the amounts approved by the Drainage Board. We also noted partial assessments on some tracts of land that were not approved by the Drainage Board.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

REGISTRATION FEES

On October 15, 2012, the County paid \$95 in registration fees for a surveying conference scheduled in November of 2011. The conference was later postponed and rescheduled to October of 2012 because of a lack of participants. The particular employee registered to attend left employment in June of 2012, and did not provide a timely cancellation notice in order for the County to waive the fees.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. 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 governmental unit. Any penalties, interest, or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

WORK CREW FUND ORDINANCE

On December 10, 2007, the County Commissioners passed General Ordinance No. 2007-13, establishing the Inmate Work Crew Fund. This fund is to be used for income and expenses related to the two Indiana Department of Corrections (IDOC) Work Crews the County Surveyor uses to clear drainage right-of-ways. Income in the fund is from the drainage systems where the work crews performed work. Expenses are for the cost of the work crews and any expenses associated with the work crews clearing

COUNTY SURVEYOR
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drains, such as equipment (including vehicles), repairs, and supplies. We noted that in 2011 there were no receipts into the fund, yet expenses were paid from the fund for work performed. The former County Surveyor was responsible for timely billing expenses to the individual drains. We also noted numerous disbursements were made for items that should not have been paid from the Work Crew Fund as follows and also as noted from the comments "Personal Expenses," "Excessive Tool Purchases," "Excessive Vehicle Maintenance Purchases," and "Indiana Department of Corrections Van Tire Purchases":

- Tires for the IDOC van
- Clothing
- Tractor fluid
- 500 watt power inverter
- Drill bits
- Plumbing, electrical, and tractor supplies
- Air hose couplers
- Fencing parts
- Fasteners and bolts

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

DRAINS OVERCHARGED FOR DEBRUSHING

Thousands of dollars of expenses not related to drain debushing done by the Indiana Department of Corrections (IDOC) work crew were paid from the Work Crew Fund from 2009 through 2012 and charged to the individual drains. The former County Surveyor determined the amount to be billed to each individual drain. The amounts charged to the individual drains were receipted to the Work Crew Fund. At December 31, 2012, the Work Crew Fund had a net balance detailed as follows:

Work Crew Fund Balance, December 31, 2012	\$78,948.74
Receipts due from individual drains for work done in 2012 not billed until 2013	77,900.00
Work Crew Fund 2012 expenses not paid until 2013	(22,516.07)
Transfer from General Fund in 2008 to start fund	<u>(68,807.80)</u>
 Net Work Crew Fund Balance, December 31, 2012	 <u>\$65,524.87</u>

Based on the above calculation, the individual drains were overcharged \$65,524.87.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

INDIANA DEPARTMENT OF CORRECTIONS' VAN TIRE PURCHASES

The County Surveyor's Office utilizes a work crew that consists of Indiana Department of Corrections (IDOC) inmates transported by an IDOC officer and van. IDOC owns the van and the County pays only for the cost of the work crews, and any expenses associated with the work crews clearing drains. The former County Surveyor approved the purchase of tires for the van in 2010 and 2011 in the amount of \$745.84, from the Work Crew Fund.

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Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

EXCESSIVE TOOL PURCHASES

The former County Surveyor approved excessive tool purchases during 2009 through 2012 as noted below that would not be related to County Surveyor business. The former County Surveyor approved these tool purchases from the General Fund-Drainage Board Budget, General Fund-Surveyor Budget, Surveyor's Perpetuation Fund, and Work Crew Fund. Any tool purchases from the Surveyor's Perpetuation and Work Crew Funds should only relate to cornerstones and clearing drains, respectively. The tools purchased as described below from the Surveyor's Perpetuation and Work Crew Funds would not be related to the purpose of these funds. The below excessive tool purchases and corresponding fund payment have been charged within the "Personal Expenses" comment under "Tools."

<u>Tool</u>	<u>Fund Paid From</u>	<u>Quantity</u>
Allen Wrench Sets	Work Crew	4
Cable Ties	General-Drainage Board	2
	General-Surveyor	5
	Surveyor's Perpetuation	4
	Work Crew	12
	Total Cable Ties	23
Center Punches	General-Drainage Board	1
	General-Surveyor	1
	Surveyor's Perpetuation	3
	Total Center Punches	5
Couplers	General-Drainage Board	1
	General-Surveyor	4
	Surveyor's Perpetuation	15
	Work Crew	38
	Total Couplers	58
Chip Brushes	General-Drainage Board	6
	Surveyor's Perpetuation	10
	Work Crew	21
	Total Chip Brushes	37
Chisels	General-Drainage Board	4
	General-Surveyor	2
	Surveyor's Perpetuation	2
	Work Crew	1
	Total Chisels	9

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(Continued)

<u>Tool</u>	<u>Fund Paid From</u>	<u>Quantity</u>	<u>Quantity</u>
Chisel Sets	Surveyor's Perpetuation	1	
	Work Crew	1	
	Total Chisel Sets	2	2
Chisel Spring Sets	General-Drainage Board	2	
	Surveyor's Perpetuation	2	
	Total Chisel Spring Sets	4	4
Clamps	Surveyor's Perpetuation	3	
	Work Crew	12	
	Total Clamps	15	15
Cold Shut Zincs	Work Crew		7
Corner Irons	General-Surveyor	1	
	Surveyor's Perpetuation	4	
	Total Corner Irons	5	5
Cutting Wheels	General-Drainage Board	1	
	Surveyor's Perpetuation	6	
	Work Crew	2	
	Total Cutting Wheels	9	9
Drill Bits	General-Drainage Board	4	
	General-Surveyor	17	
	Surveyor's Perpetuation	18	
	Work Crew	54	
	Total Drill Bits	93	93
Drill Bit Sets	General-Drainage Board	1	
	Surveyor's Perpetuation	2	
	Work Crew	2	
	Total Drill Bit Sets	5	5
Drive Flex Handles	General-Drainage Board	1	
	General-Surveyor	1	
	Surveyor's Perpetuation	1	
	Total Drive Flex Handles	3	3
Extension Cords	General-Surveyor	3	
	Surveyor's Perpetuation	4	
	Work Crew	5	
	Total Extension Cords	12	12
Fence Strainer Ratchets	Work Crew		3

COUNTY SURVEYOR
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(Continued)

<u>Tool</u>	<u>Fund Paid From</u>	<u>Quantity</u>
Flap Discs for Metal	General-Drainage Board	7
	Surveyor's Perpetuation	14
	Work Crew	21
	Total Flap Discs for Metal	42
Goggles Chemical	Work Crew	3
Ground Rods	General-Surveyor	6
Hammers	General-Drainage Board	1
	General-Surveyor	1
	Surveyor's Perpetuation	3
	Work Crew	4
	Total Hammers	9
Hole Saws	General-Drainage Board	3
	General-Surveyor	2
	Work Crew	1
	Total Hole Saws	6
Hose Adaptors	Surveyor's Perpetuation	1
	Work Crew	3
	Total Hose Adaptors	4
Hose Clamps	Work Crew	6
Impact Socket	Work Crew	1
Impact Socket Sets	Work Crew	2
Insert Bits	General-Surveyor	3
	Surveyor's Perpetuation	2
	Total Insert Bits	5
Knives	General-Drainage Board	2
	Work Crew	2
	Total Knives	4
Masonry Bits	General-Drainage Board	3
	General-Surveyor	1
	Surveyor's Perpetuation	4
	Work Crew	3
	Total Masonry Bits	11
Paint Brushes	Work Crew	10

COUNTY SURVEYOR
NOBLE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

<u>Tool</u>	<u>Fund Paid From</u>	<u>Quantity</u>	<u>Quantity</u>
Paint Thinner	General-Surveyor	1	
	Surveyor's Perpetuation	2	
	Work Crew	1	
	Total Paint Thinner	4	4
Pilot Drills	General-Drainage Board		5
Plier Sets	General-Drainage Board	1	
	Work Crew	6	
	Total Plier Sets	7	7
Piler and Wrench Sets	Work Crew		2
Plug Taps	General-Surveyor	1	
	Work Crew	3	
	Total Plug Taps	4	4
Quick Link SS	Work Crew		3
Quick Link Zincs	Work Crew		11
Respirators	Work Crew		3
Respirator Cartridges	Work Crew		4
Roller Covers	Surveyor's Perpetuation		3
Rope	Work Crew		31
Rope Clip Wires	Work Crew		4
Rope Thimbles	Work Crew		4
Safety Hasps	Work Crew		7
Screwdrivers	General-Drainage Board	4	
	General-Surveyor	4	
	Surveyor's Perpetuation	2	
	Work Crew	8	
	Total Screwdrivers	18	18
Screwdriver Sets	General-Drainage Board	1	
	Work Crew	7	
	Total Screwdriver Sets	8	8

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(Continued)

Tool	Fund Paid From	Quantity
Sockets	General-Drainage Board	1
	Work Crew	7
	Total Sockets	8
Spray Paint	General-Surveyor	2
	Surveyor's Perpetuation	5
	Work Crew	29
	Total Spray Paint	36
Studded Tpost Fencing	Work Crew	12
Taps	Surveyor's Perpetuation	4
Toolboxes	General-Surveyor	1
	Surveyor's Perpetuation	2
	Work Crew	3
	Total Toolboxes	6
Universal Joint Drives	Work Crew	5
Wedge Plastics	Work Crew	4
Weld Crème	General-Drainage Board	1
	Work Crew	2
	Total Weld Crème	3
Wire Cable Clamps	Work Crew	4
Wobble Extension Sets	Work Crew	3
Wrenches	General-Drainage Board	2
	General-Surveyor	2
	Surveyor's Perpetuation	8
	Work Crew	24
	Total Wrenches	36
Wrench Sets	Work Crew	9
Wrench Taps	General-Surveyor	1
	Surveyor's Perpetuation	4
	Work Crew	1
	Total Wrench Taps	6
Waterproofers	General-Drainage Board	1
	General-Surveyor	1
	Surveyor's Perpetuation	2
	Work Crew	2
	Total Waterproofers	6

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Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

EXCESSIVE VEHICLE MAINTENANCE PURCHASES

The County Surveyor's Office had a 1993 Chevrolet van, 1994 GMC Z-71 pickup, 2000 Ford Ranger pickup, 2000 Ford F-350 pickup, and a 1998 Yamaha 4-wheeler ATV from 2009 through 2012. During that time, the former County Surveyor purchased an excessive amount of vehicle maintenance products as noted below despite the County paying for these vehicles' repairs from outside vendors. Total vehicle repairs from outside vendors from 2009 through 2012 amounted to \$25,653.55.

In addition to vehicle repairs, the former County Surveyor purchased other high dollar vehicle maintenance items including an alternator, brake parts, calipers, and catalytic converters which amount to \$1,177.65. Other excessive items noted below that would accumulate to a high dollar amount by individual unit includes air filters, wiper blades, transmission fluid, fuel treatment, oil stabilizer, windshield wiper fluid, refrigerant, royal purple, and tire sealant which amounted to \$1,256.27.

Many of these vehicle maintenance purchases were made from the Work Crew Fund. The work crew does utilize two trailers but many of these vehicle maintenance purchases would not be used for a trailer. The Work Crew Fund is only to be used for the cost of the work crews, and any expenses associated with the work crews clearing drains.

Several vehicle maintenance purchases were made also from the Surveyor's Perpetuation Fund. The Surveyor's Perpetuation Fund should only cover cornerstone expenditures.

Oil and vehicle batteries were also purchased excessively and charged within the "Personal Expenses" comment under "Oil" and "Batteries."

All of the above items are detailed in the schedule below:

Item	Years	Fund Paid From	Quantity
16-14 Gauge Terminals	2008	Work Crew	1
	2010	Work Crew	1
		General-Drainage Board	1
	2011	Work Crew	2
		General-Drainage Board	1
	2012	General-Drainage Board	1
		Total 16-14 Gauge Terminals	
22-18 Gauge Terminals	2010	Work Crew	2

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Item	Years	Fund Paid From	Quantity
Air Filters	2009	General-Drainage Board	2
	2010	General-Drainage Board	1
	2011	General-Drainage Board	2
	2012	General-Drainage Board	3
		Total Air Filters	8
Antifreeze	2010	General-Drainage Board	2
	2011	General-Drainage Board	2
		Total Antifreeze	4
Battery Cables	2010	Work Crew	2
	2011	Work Crew	2
		Total Battery Cables	4
Battery Cable Lugs	2011	Work Crew	2
Battery Cleaners	2009	General-Drainage Board	1
		Work Crew	1
	2011	General-Drainage Board	2
		Work Crew	1
	2012	General-Drainage Board	1
	Total Battery Cleaners	6	
Battery Hold Downs	2009	Surveyor's Perpetuation	8
Battery Terminals	2009	Work Crew	1
	2011	General-Drainage Board	3
		Work Crew	4
	2012	General-Drainage Board	2
	Total Battery Terminals	10	
Blaster Catalyst	2010	Surveyor's Perpetuation	1
	2011	Work Crew	1
	2012	General-Drainage Board	1
		Work Crew	3
	Total Blaster Catalyst	6	
Brake Fluid	2009	Work Crew	1
	2010	General-Drainage Board	1
		Surveyor's Perpetuation	4
	2011	General-Drainage Board	1
		Work Crew	3
	2012	General-Drainage Board	2
	Work Crew	2	
	Total Brake Fluid	14	

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Item	Years	Fund Paid From	Quantity		
Contour Wiper Blades	2009	Work Crew	2		
	2010	General-Drainage Board	4		
	2011	General-Drainage Board	2		
	2012	General-Drainage Board	2		
		Total Contour Wiper Blades		10	
Transmission Fluid	2009	General-Drainage Board	24		
	2011	General-Drainage Board	1		
	2012	General-Drainage Board	3		
		Work Crew	2		
		Total Transmission Fluid		30	
Engine Degreaser	2010	General-Drainage Board	2		
		Surveyor's Perpetuation	2		
	2011	Work Crew	1		
	2012	Work Crew	1		
		Total Engine Degreaser		6	
Fuel Stabilizer	2010	Surveyor's Perpetuation	2		
	2012	General-Drainage Board	3		
		Total Fuel Stabilizer		5	
Fuel Treatment	2010	General-Drainage Board	3		
	2012	General-Drainage Board	3		
		Total Fuel Treatment		6	
Funnels	2009	Work Crew	1		
	2011	Work Crew	1		
	2012	General-Drainage Board	1		
		Total Funnels		3	
Gear Lube	2009	General-Drainage Board	2		
	2010	General-Drainage Board	2		
	2011	Work Crew	2		
		Total Gear Lube		6	
Gear Oil	2010	General-Drainage Board	4		
	2011	General-Drainage Board	2		
	2012	General-Drainage Board	2		
		Total Gear Oil		8	
Grease	2009	Surveyor's Perpetuation	3		
	2010	General-Drainage Board	2		
		Work Crew	1		
		Surveyor's Perpetuation	1		
	2011	General-Drainage Board	1		
		Work Crew	2		
	2012	Work Crew	2		
		Total Grease		12	

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NOBLE COUNTY
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Item	Years	Fund Paid From	Quantity	
Mini Lamps	2009	General-Drainage Board	2	
	2012	General-Drainage Board	<u>3</u>	
		Total Mini Lamps		5
Oil Cooler Hose	2011	General-Drainage Board		4
Oil Dry 40lb Bags	2009	Work Crew	2	
	2012	General-Drainage Board	1	
		Work Crew	<u>2</u>	
		Total Oil Dry 40lb Bags		5
Oil Filters	2009	General-Drainage Board	2	
		Work Crew	1	
	2011	General-Drainage Board	1	
	2012	General-Drainage Board	<u>1</u>	
		Total Oil Filters		5
Oil Seal	2009	Surveyor's Perpetuation		4
Oil Stabilizer	2010	General-Drainage Board	4	
	2012	General-Drainage Board	<u>3</u>	
		Total Oil Stabilizer		7
Purple Power Degreaser	2010	General-Drainage Board	1	
		Work Crew	1	
	2011	Work Crew	<u>1</u>	
		Total Purple Power Degreaser		3
Radiator Stop Leak	2010	General-Drainage Board	3	
		Work Crew	<u>1</u>	
		Total Radiator Stop Leak		4
Refrigerant	2009	General-Drainage Board	6	
		Work Crew	2	
	2011	Work Crew	<u>1</u>	
		Total Refrigerant		9
Replacement Lens	2011	General-Drainage Board	1	
	2012	General-Drainage Board	<u>3</u>	
		Total Replacement Lens		4

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Item	Years	Fund Paid From	Quantity
Royal Purple 75W140	2009	General-Drainage Board	8
	2011	General-Drainage Board	<u>6</u>
		Total Royal Purple 75W140	14
Sea Foam Motor Treatment	2009	General-Drainage Board	1
	2010	Work Crew	<u>3</u>
		Total Sea Form Motor Treatment	4
Spark Plugs	2009	Surveyor's Perpetuation	2
	2010	Surveyor's Perpetuation	<u>2</u>
		Total Spark Plugs	4
Starting Fluid	2009	Work Crew	1
	2010	General-Drainage Board	2
		Work Crew	3
	2011	General-Drainage Board	1
		Work Crew	3
	2012	General-Drainage Board	2
	Work Crew	<u>1</u>	
		Total Starting Fluid	13
Super SAF-SOL	2011	General-Drainage Board	3
Tires	2009	Work Crew	1
	2010	Work Crew	6
	2012	General-Drainage Board	<u>3</u>
		Total Tires	10
Tire Aerosol	2010	General-Drainage Board	1
		Surveyor's Perpetuation	1
	2011	Work Crew	2
	2012	General-Drainage Board	1
		Work Crew	<u>1</u>
		Total Tire Aerosol	6
Tire Gauges	2010	Surveyor's Perpetuation	2
		Work Crew	1
	2011	Work Crew	<u>1</u>
		Total Tire Gauges	4

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Item	Years	Fund Paid From	Quantity
Tire Sealant	2009	Work Crew	2
	2010	General-Drainage Board	1
		Surveyor's Perpetuation Work Crew	2 1
	2012	General-Drainage Board	2
		Total Tire Sealant	
Tire Valve	2009	Work Crew	3
	2011	Work Crew	1
	Total Tire Valve		4
Tow Hook Set	2010	Work Crew	2
Windshield Washer Fluid	2009	General-Drainage Board	1
		Work Crew	2
	2010	General-Drainage Board	5
		Work Crew	1
	2011	General-Drainage Board	2
		Work Crew	1
	2012	General-Drainage Board	3
Work Crew		1	
Total Windshield Washer Fluid		16	

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

EXCESSIVE TRAILER ACCESSORIES

The County Surveyor's Office had three trailers from 2009 through 2012, two of which were for the work crew. During that time, the former County Surveyor purchased an excessive amount of trailer accessories. These items include 20 bearings, 10 conspicuity strips, 14 cotter pins, 5 hitch ball and hook mounts, 15 fuses, 5 lynch pins, 2 hub assemblies, 4 pin and clips, 2 steel fenders, 15 lights/reflectors, 2 trailer light kits, 7 strap tarps, 4 shackle links, 3 spring bushings, 4 spring shackle bolts, 1 interlock starter kit, 2 tow hooks, 1 pintle hook mount, 12 U-bolts, and 3 utility trapezoid lights which amounted to \$1,055.29. The most significant item purchased was 10 trailer tires which amounted to \$912.38.

Some of the trailer accessories were purchased from the Surveyor's Perpetuation Fund. The Surveyor's Perpetuation Fund should only cover cornerstone expenditures.

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

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Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

EXCESSIVE EXPENSES FOR PICK-UP OF SIGN POSTS

On February 18, 2010, the former County Surveyor picked up 34 sign posts from Taylorville, Illinois, to save on shipping. The total cost of the sign posts was \$360.40. The invoice for the sign posts was faxed to the County on December 4, 2009. The County gave the former County Surveyor the check to pay for the sign posts before picking them up on February 18, 2010.

The former County Surveyor left Albion, Indiana, on February 17, 2010, and stopped at McDonald's located in Wabash, Indiana, at 11:54 p.m. The former County Surveyor stayed at a Super 8 hotel in Danville, Illinois, on February 18, 2010, before picking up the sign posts in Taylorville. Later that day, he stopped at another McDonald's in Kentland, Indiana. The total meals, hotel stay, and gas amounted to \$165.58.

Current prices for a similar sign post at a local retailer costs \$7.98 each. If the former Surveyor purchased these sign posts locally, the total cost would only be \$271.32 without the need for shipping or reimbursement of pick-up costs.

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

TRUCK CAP EXPENSE

On August 12, 2011, the former County Surveyor purchased a truck cap in the amount of \$350 for the County's 2000 Ford Ranger pickup. The former County Surveyor remitted a handwritten receipt for this purchase to the County for reimbursement. The receipt states that the \$350 was paid with cash, is unclear as to who wrote the receipt, and a telephone number could not be found to confirm the payment, therefore, lacking in adequate supporting documentation.

All claims, invoices, receipts, accounts payable vouchers, including those presented to the governing body for approval in accordance with IC 5-11-10, should contain adequate detailed documentation. All claims, invoices, receipts, and accounts payable vouchers regarding reimbursement for meals and expenses for individuals must have specific detailed information of the names of all individuals for which amounts are claimed, including the nature, name, and purpose of the business meeting, to enable the governing body to authorize payment. Payments which do not have proper itemization showing the business nature of the claim, may be the personal obligation of the responsible official, employee or other person for whom the claim is made. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

LODGING AND TRAINING EXPENSES

The former County Surveyor attended a conference from Wednesday, January 12, 2011 through Friday, January 14, 2011, in Indianapolis. The County reimbursed the former County Surveyor twice for the hotel stay, once on January 14, 2011, and again on February 15, 2011, in the amount of \$255.06 each time. The County first reimbursed the former County Surveyor on January 14, 2011, based on a hotel confirmation from the former County Surveyor. The County reimbursed the former County Surveyor a second time on

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February 15, 2011, based on the former County Surveyor's paid hotel invoice. The County also reimbursed eight of the former County Surveyor's meal receipts during the conference. Half of these meal receipts had occurred after the conference, either on Saturday, January 15, 2011, or Sunday, January 16, 2011, and contained two meal purchases. Total amount of reimbursed meals after the conference amounted to \$122.36.

On February 15, 2011, the County paid another lodging expense for training on behalf of the former Surveyor in the amount of \$46.99. The supporting documentation for this expense included a handwritten note from the former Surveyor secretary. The note states: "Scott wants you to hold the check and send it to him so he can give it to them when he registers." This note is not adequate supporting documentation for payment and bypasses the internal control structure of check disbursements.

On August 6, 2012, the County reimbursed the former County Surveyor for training expenses for a private pesticide applicator permit to buy and apply pesticides in the amount of \$124.20. This type of permit would not be necessary for a County Surveyor. As part of this training, the County also reimbursed the former County Surveyor lodging and meal expenses in the amount of \$107.70.

Scott D. Zeigler, former County Surveyor, was requested to reimburse \$656.31 to the General Fund. (See Summary of Charges, page 53)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

PERSONAL EXPENSES

The former County Surveyor made several purchases which we consider to be personal in nature, as follows:

1. Plumbing Parts: The County Surveyor would not have the need for plumbing parts when performing his duties. If any County department needs plumbing work done, the County maintenance department would either perform the work and purchase the parts or hire a plumber from their budget. The former Surveyor approved the purchase of plumbing parts, such as pipes, ball valves, galvanized caps/tees, elbows, nipples, torch trigger, couplings, and teflon/sealant tape from 2009 through 2012. Several of these purchases were made after hours or on weekends from various hardware stores. Total plumbing parts purchased amounted to \$922.33.
2. Electrical Parts: The County Surveyor would not have the need for electrical parts when performing his duties. If any County department needs electrical work done, the County maintenance department would either perform the work and purchase the parts or hire an electrician from their budget. The former County Surveyor approved the purchase of electrical parts, such as conduit, terminal/butt connectors, primary wire, butt splices, cable and cord connectors, ground connector and plug, cover and square boxes, toggle switch, digital multimeter, heat shrink tubes, automotive electrical repair kit, and electrical tape from 2009 through 2012. Several of these purchases were made after hours or on weekends from various hardware stores. Total electrical parts purchased amounted to \$632.37.

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3. Tractor Parts: The County Surveyor's Office does not have or use a County tractor that would require the need for tractor parts. The former County Surveyor approved the purchase of parts specific for a tractor, such as ball joints, PTO lock pins for log splitter, tractor fluid, tractor batteries, fuel hose, spark plug, inner tube, lower radiator heater, air filter, fuel filter, ignition switches, tractor and implementation paint, sediment bowl, radiator cap, pinion gear, binder chain, and a replacement muffler from 2009 to 2012. Several of these purchases were made after hours or on the weekend from various hardware stores. Total tractor parts purchased amounted to \$1,116.07.
4. Lumber, Building Supplies, and Fasteners: The County Surveyor would not have the need for lumber, building supplies, or fasteners when performing his duties. If a County department needs these types of items for a project, the County maintenance department would purchase these items from their budget. The former County Surveyor approved the purchase of various types of plywood and laun underlayment from 2009 through 2012 which the uses for County Surveyor business could not be determined. Total lumber purchased amounted to \$829.36. The former County Surveyor also approved the purchase of fasteners which include bulk screws, bulk bolts, drywall screws, timberlok screws, deck screws, ledger lok, and coated sinker nails that amounted to \$883.92. Furthermore, the former County Surveyor approved the purchase of building supplies which include solid aluminum angles, steel angle and flat plates, threaded and smooth rods, rebar wire, sheet metal, hinges, utility (pull) zinc, and pulleys that amounted to \$448.12. Some of these purchases were made around the time the County Building department issued to the former County Surveyor building permits to construct two pole barns and a home with a deck.
5. Equipment: The former County Surveyor approved the purchase of the following tools which were not on hand at the County: F&R 15 Ton Pintle Hook 30,000 lb., JobSmart 4 Drawer Steel Portable Tool Chest, Seco 5217-50 Red Quick-Lever Thumb-Release Bipod, Leica Rod-Eye Plus with Bracket, ATV sprayer, Outfit Superrange, Prism Pole, and Global Sat BU-353 Waterproof USB GPS Receiver. The total unaccounted for equipment purchased amounted to \$1,363.91.
6. Power Invertors: The former County Surveyor approved the purchase of a 700 watt power invertor in 2010 that is unaccounted for. The former County Surveyor also approved the purchase of two 1,500 watt power invertors in February and November, 2012. Only one 1,500 watt power invertor is on hand. The former County Surveyor did not need to purchase the second 1,500 watt power invertor as the County had a 12 month warranty for defect in material or workmanship on the first invertor purchased in February 2012. Total unaccounted for power invertor purchases amounted to \$279.79.
7. Diesel Oil and Cans: The County Surveyor does not use or have diesel powered equipment that would require diesel oil or cans. Total diesel oil and cans approved for purchase by the former County Surveyor approved from the 2009 through 2012 amounted to \$184.65.
8. Gloves and Clothing: The County Surveyor utilizes a work crew to help clear county drains. The County Surveyor's budget provides the work crew with jersey gloves when working on county drains. The former Surveyor approved the purchase of various other types of gloves including goat hi-dex, deer skin, welding, PVC coated, and Neoprene coated. Total non-jersey glove purchases amounted to \$406.32. In addition, the former County Surveyor approved the purchase of clothing related items such as boots, hats, kneepads, rain coat, and bibs not used by the work crew. One of the hats purchased was a youth size. Total clothing purchases amounted to \$346.77.

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9. Cameras: The former County Surveyor approved the purchase of a Canon SD1200 GRI Powershot camera in 2010, in the amount of \$179.99 that was not on hand at the County Surveyor's Office. In addition, the former County Surveyor approved the purchase a Canon SD1300IS Powershot camera and case in 2012 in the amount of \$136.98 that was not on hand at the County Surveyor's Office.
10. Oil: The former County Surveyor approved the purchase of an excessive amount of oil during 2009 through 2012, that amounted to \$1,366.70, despite paying outside vendors \$590.55 for oil changes during this period. The number of quarts of oil purchased each year by fund is noted below:

<u>Years</u>	<u>Fund Paid From</u>	<u>Quarts of Oil</u>
2009	General-Drainage Board	65
	Surveyor's Perpetuation	12
	Work Crew	2
2010	General-Drainage Board	89
	Work Crew	15
2011	General-Drainage Board	105
	Work Crew	8
2012	General-Drainage Board	73
	General-Surveyor	6
	Work Crew	10
Total Quarts of Oil		<u>385</u>

Any oil purchases from the Surveyor's Perpetuation and Work Crew Funds should only relate to cornerstones and clearing drains, respectively. The quarts of oil purchased from the Surveyor's Perpetuation and Work Crew Funds would not be related to the purpose of these funds.

11. Batteries: The former County Surveyor approved the purchase of an excessive amount of vehicle batteries, camcorder batteries, cell phone batteries, and batteries for electronics. A total of 8 batteries were purchased excessively for vehicles amounting to \$723.92. We observed the batteries contained in the County Surveyor's vehicles and these batteries were not the same as purchased. Six camcorder batteries were also purchased in the amount of \$329.94. The County Surveyor does not own a camcorder. In addition two cell phone batteries for a Motorola phone that the County purchased for the former County Surveyor's use were purchased in the amount of \$69.98. The County purchased the Motorola phone in the same month that these two batteries were purchased before the batteries were needed. Finally, batteries for electronics such as AA and D were purchased as multi-packs excessively 12 and 13 times, respectively, that amounted to \$169.21. Furthermore, 12V, 9V, C, and D batteries were also purchased without need that amounted to \$60.79.
12. Concrete Mix: The former Surveyor approved the purchase of an excessive amount of concrete mix that was shipped to the County Surveyor's Office. Concrete mix was also purchased and not shipped to the County Surveyor's Office as noted within the "Purchases Not Delivered to County Surveyor's Office" comment. Concrete mix is used for section corner stones which usually take 2 or 3 bags of concrete mix. It would not be beneficial for the

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County Surveyor to stockpile concrete mix because concrete mix will harden from drawn moisture. On September 15, 2009, 42 bags of concrete mix were purchased in the amount of \$175.98. On November 16 and 17, 2010, 8 and 10 bags, respectively, were purchased in the amount of \$84.42. On June 17 and 20, 2011, 7 and 42 bags, respectively, were purchased in the amount of \$236.11.

13. Tools: The former Surveyor approved the purchase of tools that were either not related to surveying, not on hand, or excessively purchased as detailed in the comment "Excessive Tool Purchases." Tools not related to surveying includes acetylene and oxygen cylinders for cutting torch, air shears, bench vices, cutting wheels, diamond segmented rim, flap discs, grinder, knot wire cup brush, masonry bits, pressure water pump and oil, respirator, sander, smooth rods, and soapstone holder. Tools not on hand include allen wrench sets, band saw blades, bit extensions, chisels, couplers, drill bits, drills, mud slinger shovels, pliers, screwdriver sets, and wrenches. Many of these tools were purchased after hours, weekends, or on black Friday. Total tools not relating to surveying, not on hand, or excessively purchased amounted to \$7,961.48.
14. Other Personal Items: The former County Surveyor, approved the purchase of lights and sediment cartridges (water filters), during 2009 through 2012 from various hardware stores. If a County building would need lights or water filters, the County maintenance department would purchase it with their own budget. Lights include floodlight wall 500 watt and mini-twist light bulbs which amounted to \$86.24. The water filters amounted to \$10.58. Other personal items noted included an entry lockset, propane, a pet resistant screen, cloth sheets, and a wind resistant lighter that amounted to \$48.74.

Scott D. Zeigler, former County Surveyor was requested to reimburse \$7,288.92 to the General Fund, \$3,626.02 to the Surveyor's Perpetuation Fund, \$8,120.96 to the Work Crew Fund, and \$18.77 to the Drainage Maintenance Fund, for a total of \$19,054.67. (See Summary of Charges, page 53)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

PENALTIES, INTEREST, AND OTHER CHARGES

In 2007, the Drainage Board approved a brush removal and bank stabilization project on the Simon Drain in the Bilger System. The project was quoted and approved by the Drainage Board for \$27,261.20. After approval, the landowner approached the former County Surveyor with the idea of closing a portion of the drain. The landowner requested that the former County Surveyor approach the Drainage Board and gain approval for the landowner to install a tile on the portion of the drain that ran through his property, thereby closing the drain, instead of a brush removal and bank stabilization project. The landowner said he would accept payment from the County in the amount of \$27,261.20 to close the drain and that he would pay the

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rest of the cost of the project personally. It was the landowner's intent to straighten the route of the tile, which resulted in relocating the regulated drain. The relocation and closing of the drain is considered a reconstruction project per Indiana Code 36-9-27-34, requiring a reconstruction hearing and payment for the project from the General Drain Improvement Fund, no reconstruction hearing was held and the entire project was paid from General Drain Improvement as Maintenance Repayable. The Drainage Board approved the tiling project and had the former County Surveyor size the tile. The former County Surveyor sized the tile at 24 inches and the project was completed. Once the project was complete, flooding began occurring upstream from where the new tile was located, due to the tile being undersized. On March 6, 2012, the Environmental Protection Agency (EPA) sent the Drainage Board a Notice of Intent to File Complaint and Notice of Opportunity for Hearing. This notice stated proper permits were not obtained by the County to close the open ditch. The County was fined \$75,000 for closing the ditch. The County appealed the fine and on October 22, 2012, the Drainage Board signed a Consent Agreement and Final Order with the EPA that reduced the fine to \$15,000 and required the County to develop a remediation plan that would be acceptable to the Army Corp of Engineers to offset the damage done to the water quality in the area. The County paid Earth Source, Inc., \$12,029.50 to prepare a mitigation plan for submission to the Army Corp of Engineers. The estimated cost for construction of the plan was \$120,000, but portions of plan were not possible to implement. The current County Surveyor, as directed by the Drainage Board, is in the process of preparing a new plan that is acceptable. The current County Surveyor estimates that by the time all the issues with this drain are resolved the County will have spent in excess of \$250,000. The County paid penalties, interest, and other charges to the EPA in the amount of \$15,000 on January 15, 2013, from the Rainy Day Fund.

Scott D. Zeigler, former County Surveyor, was requested to reimburse \$15,000 to the Rainy Day Fund. (See Summary of Charges, page 53)

Indiana Code 36-9-27-34(b) states in part:

"A regulated drain is in need of reconstruction when:

(3) topographical or other changes have made the drain inadequate to properly drain the lands affected without extensive repairs or changes including:

(A) converting all or part of an open drain to a tiled drain or a tiled drain to an open drain;"

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. 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 governmental unit. Any penalties, interest, or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Drainage Funds, Chapter 9)

PURCHASE OF TILE FOR PRIVATE PROPERTY - DRAINAGE MAINTENANCE FUND

On December 17, 2012, a payment approved by the former County Surveyor of \$5,149.70 was made to Hixson Sand & Gravel, Inc., for 1,260 feet of 8 inch perforated tile and 265 feet of 12 inch perforated tile from the Drainage Maintenance Fund. The notation on the Accounts Payable Voucher stated this purchase was for the Rivir System, and the payment was posted to the Rivir System in the Drainage Maintenance Subsidiary Ledger. The property that this tile was installed on was not part of the County regulated drain in the Rivir System as drawn on the County drainage maps on file in the County Surveyor's Office. Upon our visual inspection of the property, we confirmed that the benefited property was not part of the County regulated drain in the Rivir System. The tile was installed outside of the legal boundaries of the regulated drain (private property) per the drainage maps on file in the County Surveyor's Office.

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Scott D. Zeigler, former County Surveyor, was requested to reimburse \$5,149.70 to the Drainage Maintenance Fund. (See Summary of Charges, page 53)

Generally, public funds may not be used to make improvements to property not owned by the governmental unit, unless permitted by statute, federal requirements, state requirements, or safety concerns. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

Indiana Code 36-9-27-45 states in part:

"A maintenance fund established under section 44 of this chapter is subject to the use of the board for the necessary or proper repair, maintenance, study, or evaluation of the particular drain or combination of drains, which may be done whenever the board, upon the recommendation of the county surveyor, finds that it is necessary. The payment for all such maintenance work shall be made out of the appropriate maintenance fund."

REPLACEMENT OF CROSSING AND TILE - DRAINAGE MAINTENANCE FUND

In June 2012, the County paid \$966 for 30 feet of 36 inch solid tile and fill material and \$1,550 for installation of the tile, for a total of \$2,516. These payments were approved by the former County Surveyor. The tile was used to replace an existing tile in a private crossing on the Easterday Branch of the Roscoe Drain. Based on our review of the County's GIS maps, this crossing appears to solely benefit the property owner and no other property owners in the Roscoe Drain. We also noted in our review of the County's GIS maps that the property owner had road access to both sides of the ditch without the crossing. Maintenance of private crossings is the responsibility of the property owner.

Scott D. Zeigler, former County Surveyor, was requested to reimburse \$2,516 to the Drainage Maintenance Fund. (See Summary of Charges, page 53)

Indiana Code 36-9-27-72(d) states:

"All maintenance of a private crossing or of a private structure within the drain, whether privately constructed or constructed as a part of work on a drain under this chapter, is the responsibility of the owners of land served by the private crossing or structure. The owners are directly responsible for any obstruction or damage to the drain that results from the existence of the private crossing or structure, notwithstanding any other provisions of this chapter."

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

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PURCHASE OF GATES FOR PRIVATE PROPERTY - GENERAL DRAIN IMPROVEMENT FUND

On December 3, 2012, and December 17, 2012, payments of \$84.99 and \$859.91, respectively, were made to Tractor Supply Company for ten 10 foot galvanized gates from the General Drain Improvement Fund. These payments were approved by the former County Surveyor and charged to the Kessler drain. During 2012, a portion of the Kessler drain was converted from a closed drain to an open drain. The gates were purchased for a property owner in the system to install on land used for pastures that was affected by the drain project, when the drain was opened it ran through the existing pasture. The gates were to be used to divide the existing one pasture into four pastures. It was brought to our attention that only one of the ten gates purchased was visible on the property, and it was leaning up against a tree. Upon our visual inspection of the property, we confirmed that only one gate was on the property and we did not see the remaining nine gates.

Scott D. Zeigler, former County Surveyor, was requested to reimburse \$944.90 to the General Drain Improvement Fund. (See Summary of Charges, page 53)

Generally, public funds may not be used to make improvements to property not owned by the governmental unit, unless permitted by statute, federal requirements, state requirements, or safety concerns. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

Indiana Code 36-9-27-73(a) states:

"There is established in each county a general drain improvement fund, which shall be used to pay the cost of:

- (1) Constructing or reconstructing a regulated drain under this chapter; and
- (2) Removing obstructions from drains under IC 36-9-27.4.

In addition, if a maintenance fund has not been established for a drain or if a maintenance fund has been established and it is insufficient, the general drain improvement fund shall be used to pay the deficiency."

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

PURCHASE OF GATES AND FENCING FOR PRIVATE PROPERTY - GENERAL DRAIN IMPROVEMENT FUND

During 2011, the Crandall drain suffered a collapse and a large hole was created in the middle of a property owner's field. The Drainage Board authorized the former County Surveyor to have a fence installed around the hole. An orange plastic barrier fence was placed around the hole.

On November 15, 2011, a payment of \$1,398.17 was made to Tractor Supply Company from the General Drain Improvement Fund for the following items:

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1 eight foot galvanized mesh gate
660 feet of 47" height general purpose field fence
10 6" X 8' CCA pressure treated wood post
45 4" X 8' CCA pressure treated wood post
171 feet of utility and brace wire
2 ten foot galvanized mesh gates
1 1/4" X 12" Mibro longreach aircraft extension drill bit
1 5/16" X 12" Mibro longreach aircraft extension drill bit
Galvanized Fence Staples and large fence post brackets
2 10-1/2" fencing pliers
4 10" heavy strap hinges
200 marking flags
1 5/16" X 4.63" high speed drill bit
1 3/8" X 5.25" high speed drill bit
Nuts and bolts
500 feet high - visibility pink line reel

This payment was approved by the former County Surveyor and charged to the Crandall drain. In November 2011, the above items were purchased by the former County Surveyor and used to construct a fenced in pasture area near the property owner's barn. We presented a google map picture to County Commissioner and Drainage Board member, Dave Dolezal, that clearly showed the orange barrier fence around the hole and the fence constructed around the pasture. When we asked what fence the drainage board paid for and installed, he indicated the orange barrier fence. When told the County also paid for and installed the pasture fence, he indicated that was not the intent of the Drainage Board.

Scott D. Zeigler, former County Surveyor, was requested to reimburse \$1,398.17 to the General Drain Improvement Fund. (See Summary of Charges, page 53)

Generally, public funds may not be used to make improvements to property not owned by the governmental unit, unless permitted by statute, federal requirements, state requirements, or safety concerns. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

Indiana Code 36-9-27-73(a) states:

"There is established in each county a general drain improvement fund, which shall be used to pay the cost of:

- (1) Constructing or reconstructing a regulated drain under this chapter; and
- (2) Removing obstructions from drains under IC 36-9-27.4.

In addition, if a maintenance fund has not been established for a drain or if a maintenance fund has been established and it is insufficient, the general drain improvement fund shall be used to pay the deficiency."

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

COUNTY SURVEYOR
NOBLE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

REIMBURSEMENT FOR USE OF PERSONAL CELLULAR PHONE

During 2009, the former County Surveyor used his personal cell phone for County business. The County reimbursed the former County Surveyor \$238.99 for use of his personal cell phone. We reviewed the cellular statements that were submitted for reimbursement and observed late fees of \$10 and charges for the former County Surveyor's spouse's phone of \$88.86, totaling \$98.86 reimbursed by the County.

Scott D. Zeigler, former County Surveyor, was requested to reimburse \$98.86 to the General Fund. (See Summary of Charges, page 53)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

CELLULAR PHONE USAGE CHARGES

In January 2010, the County purchased a cellular phone for the former County Surveyor to use for business purposes. Usage charges were incurred and paid by the County for the use of the cellular phone. The usage charges were in addition to the normal monthly cellular phone bill and did not have adequate documentation, such as phone usage logs, to support that the charges were for purposes related to County business. Usage charges totaling \$108.76, included fees for roaming minutes for voice usage of \$57.51 and global roam for data usage of \$51.25. We noted the global roam for data usage charge was labeled as Canada on the cellular phone bill.

Scott D. Zeigler, former County Surveyor, was requested to reimburse \$108.76 to the General Fund. (See Summary of Charges, page 53)

Assets of the governmental unit may not be used in a manner unrelated to the functions and purposes of the governmental unit.

Whenever an item or other asset owned by the political subdivision is entrusted to an officer or employee, to be used at times outside the normal work time for business purposes, such as a cellular phone, or vehicle, a log should be maintained which clearly shows the business use. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

COUNTY SURVEYOR
NOBLE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

PURCHASE OF PERSONALIZED REBAR CAPS

On July 2, 2012, the County paid a claim approved by the former Surveyor to Allen Precision Equipment, Inc., of \$169.50 from the General Fund for 500 red rebar caps imprinted with "SDZEIGLER LS 29600008." These caps are used when private survey work is done. They are placed on the rebar marking the boundaries of what has been surveyed and serve as a notification of who performed the survey. A County Surveyor would have no need for these in performing his duties, as any surveys they performed on behalf of the County would be marked with a "Noble County Surveyor" rebar cap. The current County Surveyor had "Noble County Surveyor" rebar caps on hand March 17, 2014, that were left over from the former County Surveyor.

Scott D. Zeigler, former County Surveyor, was requested to reimburse \$169.50 to the General Fund. (See Summary of Charges, page 53)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

PURCHASES NOT DELIVERED TO COUNTY SURVEYOR'S OFFICE

On September 8, 2009, the County paid a claim approved by the former County Surveyor to Big C Lumber for \$175.98 from the Surveyor's Perpetuation Fund for the following items:

42 bags of ultracrete concrete mix
1 pallet for concrete mix

These items were purchased and delivered on Friday, August 7, 2009, to 4365 S 50 W, Albion, IN 46701, the former County Surveyor's home address at that time. The invoice included a memo that said "Scott's house in Miriam."

On May 2, 2011, the County paid a claim approved by the former Surveyor to Irving Ready Mix, Inc., for \$500 from the Surveyor's Perpetuation Fund for the following items:

50 pieces of 20 foot long #5 rebar 5/8 grade 60 (#16)

These items were picked up at Irving Ready Mix, Inc., on Friday, April 8, 2011, according to the order pickup listing on file with the County Auditor. The pickup listing was signed as received by Scott D. Zeigler, former County Surveyor. The County Surveyor would normally have the rebar cut into two foot length pieces for use in marking cornerstones, usually with three or four of the two foot pieces per cornerstone. This purchase would have equaled 500 pieces, which could mark 125 to 166 cornerstones. The County also purchased another 50 pieces of the same rebar in July of 2012. In March of 2013, a County Surveyor employee counted 26 of the two foot pieces on hand. We did not find any documentation showing approximately 125 cornerstones marked from April 2011 through July 2012.

COUNTY SURVEYOR
NOBLE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

On November 7, 2011, the County paid Nathan Miller, former Chief Deputy County Surveyor, \$35 from the General Fund and \$99 from the Work Crew Fund, respectively, for the following items:

1 GlobalSat BU-353 Waterproof USB GPS Receiver
1 Excel Majic software

These items were shipped to 5705 W Wolf Road - 57, Columbia City, IN 46725, Nathan Miller's home address at the time. We were unable to locate the GPS receiver and the CD for the Excel Majic program, although the program was in use by the current County Surveyor.

On July 16, 2012, the County paid a claim approved by the former County Surveyor to Big C Lumber for \$555.44 from the Surveyor's Perpetuation Fund for the following items:

Two 16' 2" X 4"
Two 16' 2" X 6"
Two 16' 2" X 12"
84 bags of ultracrete concrete mix
2 pallets for concrete mix

These items were purchased and delivered on Thursday, June 21, 2012, to 5710 W 350 S, Albion, IN 46701, the former County Surveyor's Mother's address.

On July 16, 2012, the County paid a claim approved by the former Surveyor for \$509.00 to Midwest Pipe and Steel, Inc., from the Surveyor's Perpetuation Fund for the following items:

50 pieces of 20 foot long #5 rebar 5/8 grade 60 (#16)

These were purchased and delivered on Friday, June 29, 2012, to 4635 S 50 W, Albion, IN 46701, the former County Surveyor's home address at that time. The invoice included a memo that said "roll off truck in front of the white pole barn," and the ship to address said "residence/pole barn." The Surveyor would normally have the rebar cut into two foot length pieces for use in marking cornerstones, usually with three or four of the two foot pieces. This purchase would have equaled 500 pieces, which could mark approximately 125 cornerstones. It should be noted that in March of 2013, a County Surveyor employee counted 26 of the two foot pieces on hand. We did not find any documentation showing approximately 116 cornerstones marked from July through December 2012.

On November 15, 2012, the County paid a claim approved by the former County Surveyor to Big C Lumber for \$377.56 (\$249.00 from the Surveyor's Perpetuation Fund and \$128.56 from the General Fund) for the following items:

84 bags of ultracrete concrete mix
2 pallets for concrete mix

These Items were purchased and delivered on Thursday, September 27, 2012, to 5710 W 350 S, Albion, IN 46701, the former County Surveyor's Mother's address. It should be noted that according to the Inspection Log for County Building Permit #6106, issued to Scott D. Zeigler, former County Surveyor, for a one story home, a footer inspection was conducted on October 3, 2012.

Scott D. Zeigler, former County Surveyor, was requested to reimburse \$128.56 to the General Fund and \$1,989.42 to the Surveyor's Perpetuation Fund, for a total of 2,117.98. (See Summary of Charges, page 53)

COUNTY SURVEYOR
NOBLE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

ADDITIONAL AUDIT COSTS

The State of Indiana incurred additional audit costs in the investigation of the County Surveyor's records.

Audit costs incurred because of theft or shortage may be the personal obligation of the responsible official or employee.

Audit costs or other costs incurred because of poor records, nonexistent records or other inadequate bookkeeping practices may be the personal obligation of the responsible official or employee of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

OFFICIAL BONDS

Scott D. Zeigler, former County Surveyor, is covered under a Public Official Bond.

Surety: Nationwide Mutual Insurance Company
Amount: \$15,000
Bound Unto: State of Indiana
Term: January 1, 2009 until January 1, 2010
 January 1, 2010 until January 1, 2011
 January 1, 2011 until January 1, 2012
 January 1, 2012 until January 1, 2013
Official Bond Number: 7900585962

COUNTY SURVEYOR
NOBLE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 2, 2015, with Scott D. Zeigler, former County Surveyor.

The contents of this report were discussed on September 2, 2015, with Gary Leatherman, President of the Board of County Commissioners; Dave Dolezal, County Commissioner; Chad Kline, County Commissioner; Mike Toles, President of the County Council; Randolph A. Sexton, County Surveyor; and Dennis D. Graft, County Attorney.

OFFICIAL RESPONSE

- A. Personal Use of County Owned Trailer. The trailer in question, the “section corner trailer” was used for the maintenance and perpetuation of approximately 2000 section corners throughout the county. The trailer was used throughout the county and at times was parked in convenient locations to reduce the need for excessive travel of the trailer. Most of the work in 2012 for the trailer was in the South and West parts of the county and therefore the trailer was parked nightly at my place in Noble Township. The trailer was not used for personal use. I have my own personal generator and air compressor and no need for the equipment in the section corner trailer. When building my house my contractor brought his own job site trailer and used the electrical service at the building site. My buildings were built using my own personal equipment or that of hired contractors. The commissioners had requested that the trailer be kept at the county highway facility. However, when it was located there it was damaged by asphalt spilling over a pile onto the side of the trailer and it always seemed that the trailer was in the way of the highway personnel and an inconvenience to them.
- B. Personal Use of County Computer AND
- C. Ghost Employment. These two issues appear to be talking about two projects. The first is a pond site in whitely county and the other is surveying that was performed on my property. The work on the site in whitely county had two purposes, the first was to check the vertical accuracy or error with the GPS surveying equipment and the second was for training of a Deputy in the office. We were experiencing errors with the vertical accuracy of the GPS equipment and were unable to determine the source of the errors. My options were to pay an instrument repair technician diagnose and fix the problem or chose an independent site data independent from the county system. I chose a site outside of the county to act as a control site in an attempt to isolate the source of the error. The data that I collected was used in the training of an employee that needed to review construction plans and as-built drawings, including collecting data to verify such information. I collected this data on my own time and was able to determine that an internal setting imbedded in the data collection software was applying a double correction to the published data. This data was entered into the AutoCAD software and used as training for my employee to practice on real data in preparation of reviewing and checking submissions of plans from contractors and engineers. This project was simply a training exercise for my employee and a method to correct a software glitch in the GPS. The second project involved surveying on my property and in the area of my property. In 2010 and 2011 I used by personal surveying equipment to re-survey my parents farm in preparation of purchasing a portion of the farm. It was at this time that I determined the error of the previous surveyor. A licensed land surveyor surveyed a portion of my parent’s farm 20 plus years ago and made an error in the establishment of a section corner. As is the case with many section corner perpetuations, data and information from private surveys is used to “back into” or provide supplementary information as to the location of the section corners. The county involvement was to collect GPS coordinates on the surrounding section corners and tie into existing private surveys, not just mine but also those of neighbors that are recorded, and determine the best location of the

lost section corner. This process is really no different than many other throughout the county. I did have my employee check a number of property corners not only to provide a check between the systems, but also as training. This employee had limited amount of surveying experience with either myself or another surveyor and I needed to have confidence in his abilities, as he was to perform this type of perpetuation in the Eastern half of the county on about three hundred corners over the course of the remainder of my term as surveyor. So, I wanted a good quality control check of his abilities with the equipment and software. I felt the best training would be to have him collect coordinates on the same points that I had with different equipment, my personal surveying equipment, to verify his abilities and assure myself of his readiness to perform this type of work in the Eastern quarter of the county in the ensuing months. I did use a table at the surveyor's office to prepare a hand drawing of a plat of survey for my property. I believe that this drawing might have taken three hours and used a dollar or two of electricity.

- D. Internal Controls – Assessments. I'm really not sure what this has to do with me at this point. The certification letter annually for the drainage system assessments were signed by all three commissioners and myself. I did not certify to any different amount, the certification was all on the same document. The process to get to that certification was that the rates were applied to land within the watershed and a roster given to the Auditor who then entered them in their system. If a difference was found then we tried to work out that issue, sometimes though not successfully. The Drainage Board allowed assessments to be modified or corrected based on a set of criteria that they established and gave me authority to make adjustments. If the adjustments were outside of those criteria, then their approval was required. An example would be if a watershed line split a lot, requiring the landowner to pay say two minimum assessments of \$50.00 for each watershed. In this case the landowner would be assessed at half rate in each of the sheds. This was one of the criteria that the board allowed me to correct without their approval, since it was given previously with the establishment of criteria. I am aware of one system that an assessment was established at a hearing, which involved the West Lakes Sewer District paying a substantial portion of the assessment. After the bills were sent, the sewer district approached the board requesting that their extra assessment be eliminated, and the board agreed. This was not my doing but theirs. With more details on this issue, I can't provide much more information.
- E. Registration Fees. I believe what happened was that registration was made for a professional conference by one of my employees in 2011 with payment secured by a county credit card. Then the conference was canceled and re-scheduled to a date in 2012. My employee that had registered for the conference left county employment by the time of the re-scheduled conference, and obviously did not attend. I believe that the conference then charged the county credit card for the registration fee. It seems to me that the issue is with the credit card company or the conference provider.

- F. Work Crew Fund Ordinance. I do not remember all of the details of the establishment of this fund without the benefit of those documents. In general, it was my understanding the wishes of the county council was that the work crews be entirely self-funded by payments from the individual drainage systems. This inherently presented some problems such as who pays for the guard on days where he is at the county, but unable to work on a drainage system due to inclement weather, training, repairs to equipment in the shop, being asked by the commissioners to perform work on other projects (such as storm damage clean up or clean up at the 4-H fair grounds). Initially, we had an idea of what our expenses would be and about how many productive days would be worked by the guards on average each year. This was the basis for the first year's daily assessment to each of the systems, realizing that adjustments would need to be made annually. With regard to regular billing, this also presented a number of issues, such as how often did the Auditor want to make deductions from the systems (monthly, quarterly, semi-annually, or annually), when were invoices coming from the state, and how would billing be handled if a system was in the red or what about other work assigned by the commissioners. The general consensus was that the two work crews would be a huge asset to the county and the system, and was worth the struggle to deal with these issues. Purchases were made from the work crew fund for items relating to the operation of the crews including any tools to repair equipment, since the crews repaired all of their equipment, clothing specific to their job if not provided by the IDOC, trailers and maintenance thereof, and in general other supplies that were used across multiple systems and multiple projects.
- G. Drains Overcharged for Debrushing. The intent of the work crew fund was to provide for the operation of the two correctional crews from IDOC. I believe that all understood that the amount assessed to each drain for a days work would need to be reviewed regularly and adjusted as needed, and that this might take a couple of years to analyze. The solution seems very simple to me, if the Drainage Board feels that he fund has excess they can either refund some to the individual systems or charge less over the next few years. The refund should be some simple math since the total days worked in each system over the past few years are of record. Simply divide the excess money and refund to the systems.
- H. Indiana Department of Corrections' Van Tire Purchases. The IDOC did provide vans for the crew and they did provide general maintenance of the vehicles. They did not provide a trailer hitch or trailer wiring for the vans, and they would only provide street tires or ones that they had in stock which were takeoffs from other vans and were street tires. Street tires were entirely not practical since the vans were required to traverse off road along ditches on the majority of their work days. The IDOC refused to buy a mud and snow tire for the rear of the vehicles. So, we were left with the choice of either pulling the vans off road and back on each day or buying appropriate tires. The tires were the obvious cheaper path.
- I. Excessive Tool Purchases. It appears that this category lists tools purchased over the course of four years. I can make general comments on the use of these types of tools. It may be necessary to have access to all of the invoices in order to recreate the reasons for the purchases.

Further, you are asking me to remember three to seven years ago purchases for general operational supplies that aren't related to a specific project. I'm sure there were items that were misplaced or lost by myself, my staff and the work crew. The work crew was known to also intentionally loose items and this was more pronounced once two crews were working for the county as one would try to get the other one in trouble or try to look better than the other one. There was also an occasion where the section corner trailer was broken into and almost entirely cleaned out of all supplies and tools. These individuals almost had the generator and air compressor unbolted from the trailer and ready to remove. Since I did not have an inventory of the items in the trailer my report was made from memory and as I found out weeks and months later, did not include all of the items missing. So some of the items on the list were purchased originally and then again after the break in. Additionally within this time frame we know for sure of one break in in the garage where the work crew equipment was housed and suspected an additional time. Also, keep in mind it is very possible that if numerous items were purchased together that should have been paid for from different funds, that may not have gotten communicated at the time the invoice was prepared (so some of the items that were charged to the perpetuation maybe should have been charged to the work crew or drainage board, etc.).

- a. Allen Wrench Sets. Each of the crews would have had a set of allen wrenches. The four sets may have been two SAE and two Metric or replacements. As with most tools it is cheaper to buy a set rather than a few individual items.
- b. Cable Ties. These are probably the plastic or nylon ties and are a kin to duct tape. Kind of an all purpose item. These would have been used to fasten electrical wiring to a trailer frame, fastening safety fence to t posts when protecting a tile blow hole, holding together loose parts, control wire to the handle of the brush cutters.
- c. Center Punches. These could have been used by the crew in normal maintenance and repairs of equipment. Most of the center punches would have been used on section corners. Some of the Harrison markers used were not able to be raised by removing the top, adding a lift section, and replacing the top. They would require a hole to be drilled into the top of the monument and bolt threaded into the existing monument. Then a hole drilled and tapped into the section to be added and the two pieces screwed together. The punches would have been used to align the pilot holes in each of the two pieces.
- d. Couplers. I am assuming that you are speaking of male and female air couplers. These items were mostly used by the section corner. The couplers that were purchased were the cheaper items and did not stand up to constant use they were subjected to. As they wore they would leak a lot of air, causing the air compressor to have to run for longer cycles, plus it is very annoying. When they were replaced they were usually replaced in pairs (male and female) so the 58 should have been mostly section corner supplies and amounted to 19 changes in four years or 5 per year.
- e. Chip Brushes. I'm not sure what chip brushes are. If these are wire brushes then there were many times that if one of the trailers needed painted, I would have the crew brush and prepare the metal or wood with wire brushes. If I was doing the work, I would use a

wire wheel on a grinder or a sanding disc. I think that they really hated this job, because it seemed that the next time it came to do this work, most of the brushes could not be found.

- f. Chisels, Chisel Sets, and Chisel Spring Sets. Cold chisels were used by the crew in general maintenance of equipment, there would have been at least one in the section corner for any hand work required, The section corner work would have also used multiple air chisel sets throughout the four years. The chisel spring sets were the springs that attach the chisel to the air tool. I know we used many of these springs in the course of a year as sometimes I would break a spring a day. It just depended on the type of work being performed.
- g. Clamps. I'm not sure what type of clamp this is. I know both the crew and section corner used "C" Clamps. If these are hose clamps, then they might have been used in place of cable ties.
- h. Cold Shut Zincs. I think these are like a chain link that can be opened and closed by threading a piece back and forth. I know there were a couple of times they were used to extend a safety chain on a trailer. And in other instances where a semi-permanent connection was required.
- i. Cutting Wheels. These would have been mostly used to cut rebar from 20 foot to 2 foot sections for section corner reference markers and control points for tile projects.
- j. Drill Bits and Drill Bit Sets. The numbers seem reversed between the crew and section corner. I would have used a lot of bits when extending Harrison markers that were not adjustable. I would have to start with a small pilot bit and increase with three or four bits to get to the correct size. The smaller bits were always breaking as I am not a patient person when it comes to drilling holes. The crew did use drills on two or three occasions that I remember. One specifically was when it was realized too late that we took delivery of an entire semi load of tile without realizing that it was solid and not perforated (the delivery was made early in the morning when it was still dark). The company claimed that we had ordered solid and would exchange the order, but we would have to load the tile which would require hiring a front end loader. We opted to have the crew drill the holes in the tile. We on other occasions would help a contractor when in very wet conditions by drilling holes in the ribs of the tile to allow water to fill the ribs and hold the tile down and keep it from floating.
- k. Drive Flex Handles. I'm not sure what this is, but am assuming that it is what I would call a Breaker Bar to use with sockets. I would have had one in the section corner trailer, one would have been stolen from the trailer, and I'm sure that I would have broken at least one in four years.
- l. Extension Cords. The office would have used some of these. I know we had one that was used for a machine to be connected to a specific receptical and at least one office cubical was connected with an extension cord. The section corner would have had two and two would have been taken in the break in. The work crew would have had at least two in the garage, and seemed to damage one on a regular basis.

- m. Fence Strainer Ratchets. These were used by the crew on the occasions where fence was installed or repaired. These are not made too sturdy and usually don't last too long.
- n. Flap Discs for Metal. These were used by the crew and section corner when sanding on the items that needed repainted. Especially when the wire brushes were not effective. They were also used for section corners to take the burs off of the cuts on the rebars, scuff the paint on the section corner monument to allow them to rust easier so they could be detected easier with the metal detectors, sand wood and metal on the trailers for re-painting and touch up.
- o. Goggles Chemical. These were to be used by the staff and crew when handling chemicals used for treating cut stumps.
- p. Ground Rods. These were used for higher order control monuments throughout the county. They are eight feet long and smooth and are not subjected to frost heave like a steel rebar would be. They were installed as bench marks and horizontal control points.
- q. Hammers. Were necessary and should have been on each truck and in each trailer. Handles would break on a regular basis and it was almost always cheaper to buy an entire new hammer than just a handle.
- r. Hole Saws. I would have typically had a 4, 5, and 6 inch hole saw available to use when connecting lateral tiles to a main tile. I preferred either a premanufactured tee or wye be used or a hole cut with a hole saw. I used these when making minor repairs, the crew at times did make a repair if the tile was shallow. These saws were designed to operate on clean wood, and when used on dirty tile would dull easily and would not make many cuts before they were dull.
- s. Hose Adapters and Hose Clamps. I think these are the metal adapter that goes from an air hose to the coupler and would have been used to repair air hose. The work crew had some air tools in the garage for use in repairing equipment.
- t. Impact Socket and Impact Socket Sets. These would have been used with an air impact wrench used by the work crew in the garage when repairing equipment.
- u. Insert Bits. These would be the bits used in a drill to drive screws or bolts. They would have been used in general when making shelving for the garage, boxes for the trucks and trailers of various projects for the sections corner work. These bits wear out and break or strip and only last so long.
- v. Knives. These were probably utility knives and each crew would have had a knife on their trailer. I'm sure there was a knife in the office and in the garage and probably in each of the trucks.
- w. Masonry Bits. These masonry bits would have been used by the section corner work to either pre drill holes in harder asphalt surfaces before installing a permanent reference marker to a section corner or a bench mark in a concrete bridge. There were also some section corner monuments or references that were set in a concrete corner post. These bits will wear fast if the concrete contains pea stone or river rock instead of limestone as many old corner posts will.
- x. Paint Brushes. Were used to paint trailers and parts. I think they would use brushes to also clean parts.

- y. Paint Thinner. Used to remove paint from hands and clean tools from painting projects.
- z. Pilot Drills. I believe that these are used with the Plug taps. See below.
- aa. Plier Sets and Plier and Wrench Sets. I know the crew used a number of different pliers for maintaining their equipment. They would have had slip joint pliers, needle nose pliers, side cutter pliers, to name a few.
- bb. Plug Taps. I believe that these are for stripped out bolt holes where you over drill the hole with the Pilot drill and then insert the plug tap. The crew would have used these to these to repair stripped out threads.
- cc. Quick Link SS and Quick Link Zincs. These were used as a quick way to attach a latch or hasp on a door or lid. I'm sure they would have had three or four on each trailer and needed replacements over the course of four years.
- dd. Respirators and Respirator Cartridges. These were provided for part-time help that was used by a contractor when spraying county ditches. The contractor should have provided this equipment, but did not have it available, so I purchased the items for this project.
- ee. Roller Covers. The section corner perpetuation involved painting crosses on approximately 1,000 corners throughout the county that were on roads. Most all of this work would have been completed using an airless paint sprayer. At the end of each season the last of the paint was usually used up by painting the last few crosses with a roller. The rollers might have been used when painting larger surfaces of a trailer.
- ff. Rope, Rope Wire Clips, and Rope Thimbles. The crews used a lot of rope over the course of four years. Each crew usually had at least two pieces of rope fifty feet in length on each trailer. They would have used the rope to ensure that trees fell the direction they needed and also to retrieve or pull some back from or out of positions they had gotten into. Some of the guards different ends to the rope, some would tie large washers onto the end to use to throw over tree branches, some had a loop on the end using the thimbles and clips. The rope would get cut or break on a regular basis. It would get stuck under a limb or log and be frayed in the removal or cut by a saw. I'm sure the crews would each use 500 plus feet of rope a year.
- gg. Screwdrivers, and Screwdriver Sets. Screwdrivers were kept in the office, the garage, and some of the vehicles as well as the section corner trailer. The crew seemed to use a number of screwdrivers on a regular basis. I think some got intentionally misplaced in an attempt to avoid work. Others were used as pry bars and were broken and some were just worn from use.
- hh. Sockets. The crew would have used socket to dis-assemble, repair and re-assemble equipment. They would each have has a set in their trailers and there were probably some in the garage.
- ii. Spray Paint. This was used to paint trailers and equipment. The crew would have used paint to mark trees along a project what were to be either saved or definitely cut. White paint was used to mark for utility locates. It seems that the number of cans attributed to the work should have been more evenly spread among the other two accounts.

- jj. Studded T Fence Post. We kept a few t steel fence posts on hand to use if needed to mark off and protect an area around a tile hole or other safety issue.
- kk. Taps. These would have been used for section corner work to raise those section monuments that were not adjustable by drilling and tapping both the existing monument and the adjustment section then threading them together.
- ll. Tool Boxes. Each crew would have had a tool box on their trailer, one would have been in the garage and one in the section corner trailer, with one having been taken in the break in.
- mm. Universal Joint Drives. These are u-joint or elbow for a ¼-inch, a 3/8 inch, or a ½-inch drive socket and ratchet set. And would have been used by the crew in repairing of equipment to access odd locations of bolts.
- nn. Wedges Plastic. These are felling wedges used by the crew to encourage a tree to fall a certain way.
- oo. Weld Crème. I believe that the crew used this as a soft lubricant on parts when re-assembling equipment.
- pp. Wire Cable Clamps. The work crew guards used different methods to tie off the end of their ropes, some would burn the end of the rope, some would tape the end with electrical tape. At one time they asked to try these cable clamps thinking that they might be able to be re-used on different ropes, but I don't think they liked the idea.
- qq. Wobble Extension Sets. I think these were similar to the Universal joint drives, but had an extension built into them. This was just a unique tool for certain specific bolt locations.
- rr. Wrenches and Wrench Sets. There were some wrenches in the office, the garage, the section corner trailer, and some limited wrenches in the vehicles. The wrenches were almost like the screwdrivers in that they had a way of getting broken or coming up missing. Sometimes I would just buy individual wrenches to replace the missing ones and other times it was cheaper to just buy an entire set. Each of the crews would have had two wrench sets, one SAE and one metric. It would also seem that two of the wrench sets attributed to the crew should have been for section corners, with one of them being taken in the break-in.
- ss. Wrench Taps. These are the wrenches or handles that fit the taps that were mentioned above.
- tt. Waterproofers. This is an aerosol can of spray that waterproofs most types of materials, in our case mostly boots. This item would have almost exclusively been for the work crew. A lot of these guys had boots that were not waterproof, so I usually kept a supply of this product on hand. One can of this spray might waterproof three sets of boots for three months and they would need to be treated again. So, obviously six cans in four years would not have went very far.

- J. Excessive Vehicle Maintenance Purchases. I performed most of the maintenance, that I could, on the 1993 Chevy Van, the 1994 GMC Truck and the 2000 Ford F-350. That work would have included virtually every oil change on the F-350. And I changed the oil every 2,000 miles. I also did most every oil change on the 1993 Van and at least half on the 1994 GMC Truck. I changed brakes, lines, rotors, alternators, u-joints, axle hubs, seals, tire rotations, transmission and radiator flushes, to name a few.
- a. 16-14 Gauge Terminals and 22-18 Gauge Terminals. These terminals would have been used for a number of things like trailer tights. The smaller terminals would have been used on the electrical connections of the saws or brush cutters.
 - b. Air Filters. These would have been for the three above mentioned vehicles. I usually changes the air filter at least semi-annually.
 - c. Antifreeze. This was used to add to the engines as needed. The 1994 GMC had a coolant leak at one point and required extra fluid until a repair could be made. I also periodically flushed the radiator systems.
 - d. Battery Cables and Battery Cable Lugs. These probably should have been for the Drainage Board. I know at one point I did replace the battery cables and clamps on the 1993 Chevy and 1994 GMC. But, I also seem to remember some battery problems with one of the IDOC vans that we just went ahead and fixed quick one morning at the garage.
 - e. Battery Cleaners. These were used to regularly clean and protect the battery cable terminals clamps. I usually cleaned and added protector each time I did an oil change.
 - f. Battery Hold Downs. These would have been for the auxillary battery in the section corner trailer. The deep cycle battery was heavy and the hold downs kept breaking, but I'm sure I did something different before I would have bought 8 of these. I would like to the invoices to provide more clarification.
 - g. Battery Terminals. If the battery terminals have much corrosion build up I like to change the terminals, if not it seems like it is hard to remove all of the corrosion and it just gets worse.
 - h. Blaster Catalyst. This is like WD-40, but I think that it works better. I showed the stuff to the crew and they liked it and started using it a lot when dis-assembling and repairing saws.
 - i. Brake Fluid. It seemed like I was constantly changing brakes on something during this time period. Both the 1993 Chevy and 1994 GMC had break issues during this period. The 1993 would leak fluid when it sat for a few days, but would not use any when driving. It seems like we just kept adding fluid for a while until it could be fixed (that probably accounted for a couple of cans). The 1994 GMC always seemed to need some fluid, but we could not find a leak (probably accounting for at least three or four of those cans in that time period). Also, when I change brakes I am kind of OCD about the project and probably bleed the system way more than necessary, usually using a half can or more with each brake change. Also, if I am pulling heavy trailers, I like to bleed my brakes regularly. A few extra cans of brake fluid seems a small price to pay to insure

that brakes are properly working. I'm not sure why the charges to the work crew and perpetuation, this all should have been charged to the Drainage Board.

- j. Contour Wiper Blades. I always tried to change my wiper blades annually, so that accounts for eight blades over a four year period. And I am sure the other vehicles needed blades changes. So, ten seems like a low number over four years for four vehicles. Again, all of these should have been charged to the Drainage Board.
- k. Transmission Fluid. Both the 1993 Chevy and the 1994 GMC had transmission issues in this time period and were using fluid. I know I flushed the transmission and replaced a filter on the 2000 Ford during this time.
- l. Engine Degreaser. I do not like working on dirty vehicles, especially greasy and oily vehicles. So, if I am working on a project I will always try to clean and degrease the area first. The work crew did have a parts cleaner, but it broke, so they started using degreaser as well.
- m. Fuel Stabilizer. Fuel stabilizer was always added to the fuel on any engine that was going to set for a period of more than one month. And I would usually try to remember to add more each month that the engine set idle, or drain the fuel, and new fuel and add more stabilizer. I have never had an issue with fuel gelling when I have done this. It is a very cost effective preventative measure.
- n. Fuel Treatment. Fuel treatment was added to the vehicles at each oil change in the case of the 2000 Ford with every other fill up. In 2012 a vehicle that we acquired had really noisy lifters or injectors. The manufacturer of this product recommended an aggressive treatment of this product to eliminate the noise, which accounted for 2 of the containers.
- o. Funnels. The crew used funnels to transfer chemicals from 15 gallon jugs to 2.5 gallon jugs to transport from the garage to the work site.
- p. Gear Lube and Gear Oil. I would change the oil in the differentials of the 1994 GMC and the 2000 Ford each or at a minimum every other year. Each differential would usually take two quarts (four quarts per truck).
- q. Grease. The grease for the work crew was to lube the trailer axles. The grease for the perpetuation was to apply to the adjustable monuments to allow them to be removed easier at a later date and to lube the trailer axles. The Drainage Board grease was for the vehicles that required grease on the steering and drive shafts.
- r. Mini Lamps. I'm sure these were for trailer lights or vehicle tail lights , or turn signals.
- s. Oil Cooler Hose. It seems that one of the vehicles tore loose the oil cooler line when driving through a corn field and this was the line to replace that one.
- t. Oil Dry 40-lb Bags. The floor dry would have been used to clean up oil and chemical spills in the garage and the area where the saws were daily cleaned. It seems that we had one fairly major spill when transferring chemical from the large mixing jugs to the smaller transport containers.
- u. Oil Filters. These were oil filters used for oil changes on Drainage Board vehicles.

- v. Oil Seal. I'd have to see the invoice for this one, but it sounds like an oil seal for a trailer axle, since there were four purchased and the section corner had two axles, requiring four seals.
- w. Oil Stabilizer. Oil stabilizer was also added to at the time of each oil change and periodically to each vehicle between oil changes. In 2012 a vehicle that we acquired had really noisy lifters or injectors. The manufacturer of this product which also makes the Fuel Stabilizer recommended an aggressive treatment of this product in addition to the Fuel treatment. The recommendation was to drain the oil and use this product in place of the oil and repeat this three times running the engine for a few hundred miles each time.
- x. Purple Power Degreaser. This was a general purpose de-greaser used for cleaning parts and equipment when making repairs and performing maintenance.
- y. Radiator Stop Leak. Used on the 1994 GMC to attempt to stop a coolant leak the continue to persist. I'm not sure why one of these was charged to the work crew.
- z. Refrigerant. This was used to recharge air conditioner systems on the vehicles. Not sure why some of these were charged to the work crew, they should have been charged to the Drainage Board.
- aa. Replacement Lens. Probably a replacement lens a trailer light. These were always getting broken and either the lens were replaced or the whole light. I can't begin to tell you how many lens or entire lights were replaced in 16 years.
- bb. Royal Purple 75W-140. I would change the oil in the differentials of the 1994 GMC and the 2000 Ford each or at a minimum every other year. Each differential would usually take two quarts (four quarts per truck). This product was specifically recommended for the 2000 Ford.
- cc. Sea Foam Motor Treatment. This is an engine fuel treatment that is usually added when running an engine after it has set idle for a while or to clean valves, lifters and the entire fuel system, usually on small engines.
- dd. Spark Plugs. Probably used for the generator that was borrowed to power the airless paint sprayer to paint section corners.
- ee. Starting Fluid. This was kind of a general purpose non-aggressive cleaner, not just used as starting fluid. The crew did use some when having trouble with the small engines. It is also handy in de-icing locks .
- ff. Super SAF-SOL. I'm not sure what this is I would need to see the invoice to know.
- gg. Tires. I would have to see the invoices to know for sure what these tires were for. I know at one point we had bias ply tires on the trailers and had tried radial tires, but then decided to return to bias ply since the radials seemed to be having flat tires all of the time. We did have four vehicles that would have needed tires and four trailers along with a 4-wheeler that also would have needed tires.
- hh. Tire Aerosol. This was a tire cleaner used in general vehicle cleaning and maintenance.
- ii. Tire Gauges. There would have been a tire gauge in the section corner trailer, and one in the garage.

- jj. Tire Sealant. It was almost a weekly monthly process of adding tire sealant to the 4-wheeler. The majority of the 4-wheeler use was along ditches where thorns and small sticks and trees create havoc on tires.
 - kk. Tire Valve. To make a repair on the work crew trailer tire.
 - ll. Tow Hook Set. Two hooks were provided for the front of the crew vans to provide a place to attach a chain or tow strap when pulling them out when stuck.
 - mm. Windshield Washer Fluid. These charges should have all been to the Drainage Board. Fluid was usually added as needed to the Drainage Board vehicles. I would usually add almost an entire gallon to the 2000 Ford at each oil change accounting for the vast majority of the sixteen gallons.
- K. Excessive Trailer Accessories. I know that in this time period, I replaced all of the bearings on the section corner trailer twice. The trailer takes eight bearings total, so that accounts for 16 and I know that I would have replaced the bearings on the smaller 4-wheeler trailer at least once and that trailer takes four bearings. The entire axle assemblies were also replaced once on this smaller trailer. The conspicuity strips were used on the rear of the trailer along with additional lights to provide rear facing warning lights. This configuration had electrical issues and was abandoned. Cotter pins were used to hold the king or crown nuts in place on the axles. The trailer light kits were to replace the ones continually being damaged on the small trailer. The tow hooks were for the IDOC vans. Fuses were used for the warning lights on the Drainage Board vehicles, lights and water pump in the section corner trailer. Tarp straps were for attaching supplies to the 4-wheeler, the utility lights were for lighting inside the section corner trailer. We had tried fluorescent lighting, but there was trouble with the bulbs, I think the rough roads did not agree with the ballasts. U-bolts were changed on all of the trailers as well. One of the work crew trailers had the fencers replaced. The pintle hitch was for a trailer that was rented to transport equipment for drainage projects. The small trailer also have the spring bushings, shackles, and bolts replaced. The older work crew trailer also had the same repairs made to it during this time frame. The four original tires on the section corner trailer were replaced as they were badly worn and weather checked. The section corner trailer was originally outfitted and stocked , but at substantially more weight than thought. This caused excessive wear to the tires and two of them to blow when in use. All four tires and the two damaged rims were replaced. Additionally, the trailer at one point in time was requested to be parked next to the cold patch pile at the highway department. This pile was piled high enough at one point that the pile spilled of its barrier up against the two tires on that side of the trailer. This caused asphalt to be packed around the tires including behind the rims, all of the asphalt could not be removed causing the tires to be out of balance, and ultimately damaged them. And the two tires and rims had to be replaced.
- L. Excessive Expenses for Pick-up of Sign Posts. I can't remember the exact details of the reason for why I went to pick up these posts. But I certainly would not have made this trip just for the fun of it. Also, you mention that only 34 posts were picked up. I am very certain that substantially more signs than this were picked up. If only 34 posts were picked up, I would have

either placed them in the back of the truck or on the small 4-wheeler trailer that the county owned. But, I remember borrowing by dad's double axle trailer for the trip because of the weight of the posts to be picked up exceeded the weight rating of the small trailer. The small county trailer could have easily handled 500 pounds up to probably 1,000 pounds, so I must have been hauling much more than that little trailer could have handled. You, or someone providing the invoices to you, must have missed an invoice.

- M. Truck Cap Expense. If there was an issue with the paperwork submitted, the Auditor should have made me aware of this at that time while it would have still been possible to find the seller and obtain the proper information.
- N. Lodging and Training Expenses. If I was reimbursed twice for the same hotel stay, I was certainly not aware of this mistake, and will gladly reimburse the County the **\$255.06** in overpayment. Also, I was unaware of the meals after the conference being reimbursed. I usually handed by expenses to my secretary and asked her to assist in making copies and excluding those items not allowed. Again, if I was reimbursed for something by mistake, then I will certainly reimburse the County the **\$122.36**. The next issue is the February 15, 2011 motel stay for Road School. If I remember correctly, reservations were made at the motel and the Auditor cut a check to the motel, which I gave to the hotel at the time I checked in. I believe that this was the same thing that was done for the commissioners as well, since they stayed in the same place. I'm sure that I would have sent any receipt from the stay to the Auditor. And if I for some reason forgot or it got misplaced, it should have been the Auditor's job to make sure she had that receipt in a timely manner for me to have requested another receipt from the motel. The third issue is with the pesticide applicator permit training. I had no desire to get involved in this type of work and this training was of no value to me. A spray contractor challenged me with his concern that the county did not have a licensed applicator overseeing the work crew and their activities of spraying tree stumps. He also mentioned that he was going to call the State Chemist and determine the rules. I also called and was told that either the persons applying the chemicals, or someone at the county should be licensed. The county would be exempt if they were applying to their property or property that they rented, which was not the case. So I took the training to help mitigate any potential liability on the part of the county for spraying chemicals on ditch banks. ***Therefore, on these issues I will agree to reimburse the county the amount of \$377.42 for the accounting mistakes on the first issue.***
- O. Personal Expenses. You reference that purchases were made after hours. That is true in many cases as I was trying to save money by not sending a staff member during normal work hours. I would almost always stop at Precision Sharpening in Churubusco to pick up parts between 4:30 and 5:00 on my way home, unless I had business in the Southeast part of the county. If the purchases were made in Columbia City I might even go home and have supper first, then go to town for supplies, again I felt this left me more available during normal business hours for other work. If you have specific questions, I could answer them

more thoroughly if I had access to all of the invoices during this time period to help match expenditures with projects.

- a. Plumbing Parts. Galvanized or Black Iron pipe was used to mark some section corners that were located in swampy , wet or low lying areas. In some cases multiple sections of pipe was threaded together so that the pipe could be driven to a stable location. Pipe, fittings, valves and tape or sealant was used for plumbing inside of the section corner trailer. Over the years this water supply system was modified and changed a couple of times. Pipe and fittings were also used over the years to make various brackets or devices to transport tile or equipment to off road sites.
- b. Electrical Parts. Many of the electrical parts look to be for wiring or re-wiring trailer lights, lights on the Drainage Board vehicles, and the section corner trailer. Wiring and lights on the vehicles and section corner trailer were modified over the years. The trailer light connectors seemed to constantly need attention as the crew trailers were always off road. The crew used a multimeter to check electrical parts on the equipment or trailers.
- c. Tractor Parts. Tractor fluid was probably hydraulic fluid that was used in skid steer loaders that were rented to perform tile and ditch work for the systems. I remember on two occasions that hoses were damaged, requiring repair and fluid to be added to the machine. Also, I remember one of the machines used a quart or two each day of operation. A lower radiator hose heater was used on the 2000 truck for a couple of years in the winter time. The batteries, fuel hose spark plug, and air filter would have been used on the generator for the section corner trailer. A sediment bowl was added for a while when there was problems with the fuel at the Highway. The Sheriff also have problems this some of his cars during this time. I added the sediment bowl to trap water and sediment from the fuel. Once the fuel problem was fixed the bowl was removed. I also modified the ignition switch on the generator since it was hard to reach the factory location. This was also restored to the factory configuration since I knew the new surveyor was going to sell the trailer and equipment and the new owner would not want this modification. The ball joints were used in combination with a magnet, chain, sprocket an misc. other items to make a make a one man red/green measuring tool for referencing section corners by myself. The radiator cap was for either the 1993 Chevy or 1994 GMC truck. When renting a piece of equipment for a drainage project a chain and chain binder was also stolen from the trailer when it was parked along the road the binder would have been a replacement. The muffler would have been for either the generator in the section corner trailer or one that was borrowed to paint section corners.
- d. Lumber. The luan was used to make templates to paint crosses on section corners. A 4x8 sheet was ripped in half and 2x4 frame build around the edge with a rectangle cut out and handles (utility pull zinc) installed on each of the ends. OSB was cut into 2x2 squares to place over the section corners while the concrete dried to keep traffic from splashing out the concrete or damaging or moving the monument. The OSB was usually nailed into place and removed later in the day. The plywood would only last for a few

corners and had to be replaced. I'm sure that we would have used at least six sheets of luan each year and 8 or ten sheets of OSB each year. Lumber was also used to build shelves in the garage, surveyor vehicles, and crew trailers. Drywall screws and coated sinkers were used to fasten most of this material. Two foot bridges were built with treated wood to allow a landowner to access the opposite side of a tile that was removed and replaced with an open ditch. Some of these timberloc or legerlok screws were used for those projects. There was also three locations where treat wood was used to try to hold back ditch banks that were sluffing into the ditch. These screws were also in these locations to fasten and repair these projects. The aluminum angles, steel angle and flat plates, sheet metal, threaded and smooth rods were used to fabricate a variety of different smaller projects, such as light brackets for the vehicles or section corner trailer, ramps for the 4-wheeler trailer. I used a large number of bolts, nuts and washers for installing hundreds of signs at benchmarks, section corner reverence marks around the county. If I had all of these invoices, I could attempt to recreate which of the pieces went with each of these projects.

- e. Equipment. The Pintle Hitch as purchased for use when pulling a rented or borrowed trailer to haul equipment and supplies to ditch projects. This hitch was kept in either the section corner trailer (front left outside storage compartment) or the 2000 Ford. My recollection was that it was left I the section corner trailer when it was last parked at the highway. The tool box sounds like the one that was kept in the garage with general tools for the crews or staff to use. The bi-pod would have probably either been in the office or the new Ford F-150. The laser level and eye were generally kept in the office when not in use. The eye might have gotten separated and left in one of the vehicles. The ATV sprayer pump and tank was unfortunately damaged by frozen material and would have cost more to repair than but new, so was discarded and not replaced. I'm not sure what an Outfit Superrange, is and would need to see the invoice. All of the prism poles and surveying equipment would have been in one of the four vehicles, in the garage or in the office. Also, I am not sure what a Global Sat Bu-353 Waterproof USB GPS Receiver is, I would need to see the invoice for this item.
- f. Power Invertors. My recollection is that the 700 watt inverter was purchased for the 2000 Ford and was underpowered, causing it to burn up and was discarded. This unit was replaced by a 1500 watt inverter that was damaged from a spiked drink on the cup holder above the unit. I was sure this would not be covered under warranty, so I did not even ask and purchased a new unit.
- g. Diesel Oil and Cans. Most of the equipment that was rented to work on ditch projects had diesel engines and usually would be taken to the highway to be re-fueled each day. On projects that were further away from Albion, it seemed more cost effective to haul the fuel to the machine rather than hauling the machine to the fuel. Therefore diesel cans were purchased. I also believe that on one or two occasions fuel was purchased at a local gas station. You should be able to verify that we did rent equipment and did on occasion purchase diesel from the highway.

- h. Gloves and Clothing. Jersey gloves were supplied to all of the work crew members, some of the chain saw operators requested different gloves, and if they were good workers I tried to accommodate their requests. The PVC and Neoprene coated gloves were for handling chemicals. Boots were usually supplied for the staff and some of the crew if they had ones of poor quality. Knee pads were used for the section corner work for kneeling on the asphalt. Rain coats and bibs were available in at least one of two of the vehicles. Orange hats and orange vests were also supplies to some of the work crew and all of my staff. I'm not sure why a youth hat was purchased, it is possible it was in a bin with the adult sizes when two were grabbed. I don't remember ever seeing one that was a youth size, and if these hats were given to the crew, they did not mention the youth size, or maybe it just fit one of the crew.
- i. Cameras. The first camera is somewhere on the bottom of the Elkhart River. The second one would have been in the office or one of the vehicles, probably not the 2000 Ford since I used my phone to take any needed pictures.
- j. Oil. With the exception of one or two oil changes, I performed all of the oil changes on the 2000 Ford. I wanted to make this truck last as long as possible and changed the oil every 2,000 miles. In later years the truck would use one or two quarts between oil changes. I would also change the oil in the 1993 Chevy most of the time and the 1994 GMC probably half of the time. The 2000 ford took 6 ½ quarts with each oil change and I would have changed oil between nine and twelve times a year, accounting for 70 to 80 quarts per year for just this vehicle. The oil in the section corner generator was changed twice a year at a minimum and sometimes three, and I believe that it took 2 ½ quarts. The 590.55 dollars in outside vendors for oil changes in 4 years would account for the oil changes in the 1999 Ranger, probably 4 or five a year at \$30 per change, so 120 to 150 per year for the Ranger. The 1994 GMC and occasionally the 1993 Van would have the oil changed by an outside vendor. Even if they each had one change per year for four years, this would amount to much more that the \$590 mentioned. Most of this oil should have been purchased from the Drainage Board Budget.
- k. Batteries. It seemed like the battery on the section corner trailer and the generator needed to be replaced at least every other year, so that would account for at least four batteries. I's sure that each of the four vehicles would have had a battery replaced at least once in the four years. I also remember that when the 1993 and 1994 vehicles were sold that batteries were swapped around. But I do not remember the specific details. I would need to see receipts or invoices and descriptions of batteries in the vehicles to speak specifically. The laser level would use a substantial amount of batteries, especially if left running on a job all day in cooler weather. The laser would have taken 4 D-cell batteries and could easily have used at least 6 or 8 and up to 12 four packs each year. The metal detectors used either C-Cell batteries or 9Volt and take four each and there were two detectors with the batteries being changed at least twice per year. The laser Eyes used either AA or 9Volt batteries and would have been changed about half as frequent as the frequent as the machine batteries. The camcorder batteries were for the GPS Rover and total station and I think there were a total of eight

batteries. I thought that we had four batteries originally with the equipment and bought four more and replaced either 2 or 4 of the original batteries. I do not remember the specific details on the phone, but do remember having problems with the phone not holding a charge. I would have to see the invoices and probably talk with Ligonier Radio Shack to determine the situation here.

- I. Concrete Mix. The section corner perpetuation and maintenance project would have visited a minimum of 200 corners each year as required by Indiana Code. I would have perpetuated at least the required 100 corners each year and would have maintained at least 300 or more each year. I'm sure that we would have used at least two or three pallets of concrete each year at a minimum. One pallet contains 42 bags and would cover setting about 20 corners, or raising maybe 30 corners. I could easily use 12 to 16 bags per day, and on occasion used more. So, one pallet of 42 bags could have easily been used in a week. As long as the concrete is kept dry it can last a long time, certainly a couple of months.
- m. Tools. The acetylene and oxygen cylinders were rented and returned in late 2012. The torch set was placed in its original box and placed on one of the shelves in the garage. The cutting wheels and diamond segmented rim blades were used on the cutoff saw for section corner work and were usually bought as needed. I'm sure that all of the blades were used and discarded, with the exception of the one on the saw. The gas pressure water pump was old and had major issues with the engine, so it was discarded. The respirators that were used by the part-time staff were discarded after use. The air shears and sander did not last long, they were very susceptible to moisture in the air system, and I had a lot of trouble with moisture building up in the air compressor and I guess that I did not oil the tools enough. The smooth rods were used as section corner monuments mainly on U.S. highway No. 6 where it was very difficult to break through the old concrete pavement. In these cases holes were drilled through the concrete and smooth rods inserted as the corner monument. The mud slinger shovels would have been in the vehicles or the garage, one of them did have a broken handle and would have been in the garage.
- n. Other Personal Items. The water filters were for the section corner trailer. The water system originally had a water filter installed, since I was never sure of where I would be getting water and the quality of the water. The light bulbs would have been for the garage. The maintenance staff was not always very timely in repairing things in the garage. If you note the broken window in the back of the garage was like that for many months. The crew used a kerosene heater, but at times would use a personal propane heater, and the propane was for this heater. The pet resistant screen was the inside door on the generator cover in the section corner trailer. This generator cover originally had no cover, then I added an opening with no cover, then added screen and then ended with no cover. I'm sure the entry lock was probably for the garage, one of those times the maintenance staff was slow in responding to repairs. I did have a flood light mounted in the section corner trailer.

- P. Penalties, Interest and Other Charges. This project is on the Simon Drain in the Bilger System. The Drainage Board was fully aware of the situation on this project and approved the contract for the work to be performed. This whole situation revolves around a neighborhood feud over who got to buy the Page farm. I am in no way personally responsible for EPA fines and charges on this project.
- Q. Purchase of Tile for Private Property – Drainage Maintenance Fund. A former deputy of mine had found a map and legal description indicating that this tile was county regulated, and this belief was confirmed by a former county commissioner who had also years before found the same information. This tile was installed with the full understanding and belief that it was and is a county regulated drain. The county paid for the material and the landowner paid for the installation. If the county believes that this is not a regulated drain then they should approach the landowner for reimbursement.
- R. Replacement of Crossing and Tile – Drainage Maintenance Fund. This project is on the Roscoe Drain/ Roscoe System. I was made aware of the failure of this crossing pipe by the landowner. It was my opinion that the failure of this culvert was creating an obstruction to the drain and would very soon completely obstruct the drain. The landowner did have access to the opposite side of his property by going out onto the road and back to the property. This culvert has been used by the county when cleaning the ditch as it was required for the contractor to switch sides in the location of the culvert and clean from the opposite side. One of the then current drainage board members had recently directed the replacement of the culvert benefitting two landowners in almost the same situation. This culvert was much larger and much more expensive and was not at the point of failure, but close. It is true that maintenance of private crossings is the responsibility of the landowner. However, if the crossing is necessary for the maintenance of the ditch, then the county had the responsibility to at least help in the installation, if not install then require the landowner to maintain.
- S. Purchases of Gates for Private property – General Drain Improvement Fund. This project is on the Kesslering Drain / Kesslering System. A hearing was held in 2012 on this system and intense discussions were had with the landowners throughout the system. The one major decision that was made was that the tile would be removed and replaced with an open ditch on anyone persons property who gave the board authority to do such. With the understanding that reasonable accommodations would be made for the landowner to access the opposite side of the drain. This project performed work on probably at least ten landowners from 400 East across 400 South to 300 East. All of the landowners had some compensations given to them usually in the form of a crossing pipe and a repaired driveway. In this case the landowner had multiple fences planned to cross the open ditch. For ease of maintenance the landowner agreed to install gates if provided by the county so that maintenance equipment could easily traverse the bank of the ditch. The gates were purchased and delivered to the landowner in late 2012, too late to install, but with the understanding that they would be installed in the spring of 2013. If

the landowner is refusing to install the gates, then he should reimburse the county for the gates or return the gates.

- T. Purchase of Gates and Fencing for Private Property – General Drain Improvement Fund. This project is located on the Crandall Drain/ Crandall System. The project has been a perpetual problem for years and is not going to get better anytime soon. The board entered a property on the right-of-way and is not responsible for reasonable damage including crops. However, the presumption is the property is reasonably restored to its previous use. In this case access has been along a private lane and not the right-of-way. Additionally this project has taken many years and left the landowner with a big hole on their property. It is only reasonable that the board compensate the landowner for the major inconvenience. The landowner requested that their reimbursement be in the form of an installed pasture fence. The landowner did not want cash, but instead the fence installed. In my opinion this cost to the county was at least half of the total that should have been paid to the landowner for this destruction of their property. The board was fully aware of this project and had discussions on numerous occasions on this issue. The board has paid damages to other landowners for other infringements of lesser magnitude than this one.

- U. Reimbursement of Use of Personal Cellular Phone. It appears that this was an accounting mistake. I'm sure that I had my secretary review the statements and identify the charges that I should be reimbursed for. If I was overpaid by **\$98.86**, then I will certainly refund that money to the county.

- V. Cellular Phone Usage Charges. I would like to see the cell bills to verify if these charges were for county business. It is my recollection that I checked in with my office and staff every couple of days.

- W. Purchase of Personalized Rebar Caps. These caps were purchased to identify reference monuments to section corners and survey points that were set as a part of the function of the county surveyor's responsibilities. It was my understanding that as a professional land surveyor, I am to identify all monuments that I set. I certify wholeheartedly that these caps were used for their intended purposes on county monuments. I had my own personal supply of caps (five hundred had been given to me by a friend when I received my license in 1996 and I had only used about 100 of those up to January 1, 2013). Since the SBOA is so adamant about this reimbursement, I will reimburse the county **\$169.50**, but under strong protest.

- X. Purchases Not Delivered to County Surveyor's Office.
 - a. Concrete was delivered to my address in Merriam for storage in my barn and ease of loading onto the trailer. I used a forklift to unload the concrete and load onto the trailer. There was no room at the county to store this concrete and it was a huge inconvenience to go pick up concrete each day that it was needed. Likewise the rebar

was similar. They came in 20 foot pieces and needed to be cut into 2 foot sections. There was not storage space for these 20 foot pieces at the garage nor the room to cut the rebar. They were delivered to my place and were cut and bundled there, then loaded on the trailer or truck with the concrete as needed. My records were not necessarily the best on which corners were perpetuated and maintained. I kept a county map for each year with the corners that were perpetuated, maintained and painted. This was left in the office when I left along with field books three or four that had the reference ties to the set rebars or other points throughout the county. The plan was that one of the deputies would have updated the section corner books with this information each winter, but we never seemed to have the time. My last year in office, I made a huge push to perpetuate and maintain as many section corners as possible. You show 168 bags of concrete use, and I would have thought it would have been more. But I did a lot of work, that year. I really hope you can find those maps and filed books as there is a tremendous amount of information in them. The materials delivered to the address at 5710 west – 350 south is my mother's house and where the trailer was housed most of 2012. Again it made more sense to have the supplies at the location of the trailer. I contracted all of the framing and concrete work to Jerry Kiester Construction, who intern subcontracted the concrete work. They supplied all of the labor and materials for the house building project. None of these supplies were used for any construction on my property. I think the items that Nathan Miller purchased were for a scanner and software to track the work crew inventory. These items would have been left in the office. You would have to ask Nathan to be sure of this claim or I would need to see an invoice to be sure.

If you require further information or specific details, I would require invoices of that item. If there are many questions, it would be a lot easier for me to have all of the invoices from this time period in order to establish more of a time line and help me to remember what projects might have been going on at any given time. It would also be of value for me to be able to consult with former staff to help in determining what was happening and when.

Thank You for the opportunity to respond.

Scott Zeigler
Former, Noble County Surveyor

COUNTY SURVEYOR
NOBLE COUNTY
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Scott D. Zeigler, former County Surveyor:			
Lodging and Training Expenses, pages 19 and 20	\$ 656.31	\$ -	\$ 656.31
Personal Expenses, pages 20 through 23	19,054.67	-	19,054.67
Penalties, Interest, and Other Charges, pages 23 and 24	15,000.00	-	15,000.00
Purchase of Tile for Private Property - Drainage Maintenance Fund, pages 24 and 25	5,149.70	-	5,149.70
Replacement of Crossing and Tile - Drainage Maintenance Fund, page 25	2,516.00	-	2,516.00
Purchases of Gates for Private Property - General Drain Improvement Fund, page 26	944.90	-	944.90
Purchases of Gates and Fencing for Private Property - General Drain Improvement Fund, page 26 and 27	1,398.17	-	1,398.17
Reimbursement for Use of Personal Cellular Phone, page 28	98.86	-	98.86
Cellular Phone Usage Charges, page 28	108.76	-	108.76
Purchase of Personalized Rebar Caps, page 29	169.50	-	169.50
Purchases Not Delivered to County Surveyor's Office, pages 29 through 31	<u>2,117.98</u>	-	<u>2,117.98</u>
Totals	<u>\$ 47,214.85</u>	<u>\$ -</u>	<u>\$ 47,214.85</u>

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

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AFFIDAVIT

STATE OF INDIANA)
Allen COUNTY)

We, Susan K. Metzger and Stacy A. Ross, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the County Surveyor, Noble County, Indiana, for the period from January 1, 2009 to December 31, 2012, is true and correct to the best of our knowledge and belief.

Susan K Metzger

Stacy A. Ross
Field Examiners

Subscribed and sworn to before me this 25th day of February, 2016

Rebecca K. Butler
Notary Public
REBECCA K. BUTLER

My Commission Expires: 5/2/2021

County of Residence: Allen

