



Office of Missouri State Auditor
Nicole Galloway, CPA

City of Greenville



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of City of Greenville

Background	<p>The former City Clerk, Pam Birmingham, began employment with the city in June 2008. Ms. Birmingham also served as the Court Clerk of the Municipal Division. The Board identified concerns regarding Ms. Birmingham's performance in April 2016, and as a result of those concerns, the Board terminated Ms. Birmingham's employment on April 14, 2016. The Missouri State Highway Patrol initially investigated and obtained documents regarding unsupported checks issued to the former City Clerk, and turned these records over to the Missouri Attorney General's Office (AGO) for prosecution. The AGO contacted the State Auditor's Office (SAO) on January 30, 2018, and requested assistance in reviewing city records and preparing documents and testimony regarding unsupported checks issued to the former City Clerk. On March 9, 2018, the Board passed an ordinance formally requesting and authorizing an audit and the audit began on that date.</p>
Improper Payments and Missing Monies	<p>The lack of segregation of duties and adequate controls, and the absence of proper oversight, resulted in the overpayments, improper payments, improperly negotiated city checks, falsified records, and missing receipts going undetected for a significant period of time. The audit identified a total of approximately \$161,000 in improper payments and undeposited monies from January 1, 2014 through April 14, 2016. Improper payments totaling \$52,594 were made to the former City Clerk. The former City Clerk also improperly cashed or negotiated 123 city checks issued to the City of Greenville totaling \$39,536. Most of the checks issued for these improper payments were only signed by the former City Clerk. The former City Clerk deposited many of the checks written to herself from the city, cash, and other unrelated checks into a personal bank account and spent \$62,416 from this account on various personal items. Documentation of amounts spent from this account was prepared at the request of the AGO and was provided for their use in prosecution.</p> <p>The former City Clerk also falsified disbursement listings provided to the Board for its review and approval at monthly meetings to conceal improper disbursements totaling \$25,980. Utility and municipal division receipts totaling \$69,229 were not deposited by the former City Clerk, and only \$2 of cash was deposited into utility accounts over this more than 2 year period.</p>
Oversight, Annual Audits, and Bond Coverage	<p>The Board did not establish adequate oversight of the former City Clerk, obtain annual audits as required by state law, or obtain bond coverage for city officials and personnel with access to city monies.</p>
Accounting Controls and Procedures and Disbursements	<p>Manual receipt slips were not issued for all monies received; manual receipt books were missing; utility payments were not timely recorded in the computerized utility system; the method of payment was not consistently recorded on receipt records; and receipts were not deposited timely or intact. The city maintains an excessive number of bank accounts; monthly bank reconciliations were not performed; and the city failed to monitor the city's cash balances and incurred overdraft and minimum balance fees. The former City Clerk made excessive and unauthorized transfers between various bank accounts, and did not always deposit utility receipts into the proper bank</p>

account, which led to commingling of restricted funds. Refundable utility deposit monies held in the water bank account are not accounted for properly. Pre-numbered forms are not used for merchant and liquor licenses and gathering hall and festival booth rental fees, and records were not retained to account for the collection and deposit of these fees. Various financial and personnel records were not maintained. Some records were recovered from a city dumpster shortly after the termination of the former City Clerk.

Payroll Policies, Records, and Taxes

Significant improvement regarding personnel policies, records, and remitting payroll taxes is needed. The city had not established personnel policies addressing overtime, holidays, vacation and sick leave, employee benefits, uniform allowances, and hours of work, and a personnel file was not retained for the former City Clerk. The former City Clerk did not timely file and remit approximately \$65,000 in various payroll taxes, and concealed some of these untimely filings and payments by falsifying disbursement listings provided to the Board.

Municipal Division

Several case files and other court records could not be located by the municipal division. Neither the municipal division nor city personnel performed adequate supervisory or independent reviews of accounting functions and records. The municipal division's procedures for receipting, recording, and depositing were poor. The former Court Clerk did not disburse fines and court costs timely, submit a monthly caseload summary report to the city, or submit monthly reports of court activity to the Office of the State Courts Administrator. The former Municipal Judge had not issued a court order for the schedule of fines and court costs to be collected through the violation bureau, and a schedule could not be located by the municipal division.

Electronic Data Security

The city had not developed a formal, written contingency plan for recovering computer systems and data, and the city did not regularly back up data or periodically test backup data, and did not always store backup data at a secure off-site location.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Greenville

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Greenville, Missouri

We have audited certain operations of the City of Greenville as they relate to the city's finances in fulfillment of our duties under Section 29.200.3, RSMo. Due to concerns regarding missing monies and improper payments, the State Auditor initiated the audit with the approval of the City of Greenville Board of Aldermen. The scope of our audit included, but was not necessarily limited to the period from January 1, 2014, through April 15, 2016. The objectives of our audit were to:

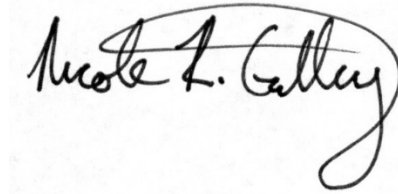
1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.
4. Determine the amount of missing monies and improper disbursements to the extent possible.

Our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) missing monies and improper disbursements totaling approximately \$161,000. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Greenville.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style and is positioned above a faint, rectangular stamp.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

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Introduction

Background

The former City Clerk, Pam Birmingham, began employment with the city in June 2008. As City Clerk, Ms. Birmingham was solely responsible for financial accounting functions and records of the city as follows:

- Receipts - collecting and receipting all payments to the city, posting to the accounting records and customer utility accounts, and preparing and making bank deposits.
- Disbursements - making purchases; receiving goods and services; preparing a listing of bills to be paid each month and providing the listing to the Board of Aldermen for approval; maintaining supporting documentation (all disbursements are to be supported by invoices or other documentation); preparing, signing, and distributing checks; posting payments to the accounting records; and transferring monies between bank accounts.
- Payroll - preparing computerized timesheets; calculating, preparing, signing, and distributing payroll checks (including checks related to the payment of payroll taxes); posting payments to the accounting records; and preparing 941 and W-2 forms.
- Utility and license billings - entering meter readings in the utility software program; preparing and mailing invoices for merchant and liquor licenses; and issuing licenses.
- Bank accounts - receiving and reconciling monthly bank statements to accounting records.
- Reporting - preparing Board meeting minutes and financial reports.

Ms. Birmingham also served as the Court Clerk of the Municipal Division, and a description of those duties are included in MAR finding number 5.2.

According to the current Mayor and City Clerk, the Board identified concerns regarding the former City Clerk's job performance in April 2016, and as a result of those concerns, terminated her on April 14, 2016.

The Missouri State Highway Patrol (MSHP) initially investigated and obtained documents regarding unsupported checks issued to the former City Clerk, and turned these records over to the Missouri Attorney General's Office (AGO) for prosecution. The AGO contacted the State Auditor's Office (SAO) on January 30, 2018, and requested assistance in reviewing city records, preparing documents, and providing testimony regarding unsupported checks issued to the former City Clerk. The SAO conducted an initial review of the information provided by the MSHP and AGO as provided by Section 29.221, RSMo, and determined that an audit was warranted. On March 9, 2018, the Board passed an ordinance formally requesting and



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authorizing an audit and the audit began that day. On July 18, 2018, the AGO filed felony criminal charges of receiving stolen property and forgery in Wayne County Circuit Court against former Greenville City Clerk Pamela S. Birmingham.

The city's fiscal year end is July 1 through June 30. The scope of our audit included, but was not necessarily limited to the period January 1, 2014, through April 14, 2016, and was determined through communications with the AGO. We applied procedures to city receipts and disbursements (including payroll), utility billings, and municipal division transactions to identify the amount of improper payments and missing monies, and the methods used to perpetrate and conceal the theft. At the AGO's request, we also compiled how the former City Clerk spent monies from her personal bank account using information obtained by the AGO. Based on the timing and amounts of improper payments and monies missing during the audit period, it is likely there are additional improper payments and monies missing during periods prior to January 2014.

City of Greenville

Management Advisory Report

State Auditor's Findings

1. Improper Payments and Missing Monies

The audit identified approximately \$161,000¹ in improper payments and undeposited monies. The former City Clerk also falsified disbursement listings presented to the Board of Aldermen to conceal 76 improper disbursements totaling \$25,980, which included some of the overpayments and inappropriately negotiated city checks.

Along with other amounts discussed in this finding the report appendixes present details regarding improper payments and undeposited monies. Appendixes A through D show improper payments, Appendix E shows improperly negotiated city checks, Appendix F shows falsified records, and Appendixes G and H show undeposited utility and municipal division receipts. Appendixes A, B, D, and E also show the disposition of each check listed.² Appendix I shows how the former City Clerk spent \$62,416 from her personal bank account and was prepared at the request of the AGO.

The following table provides a summary of the improper payments and missing monies.

Method	Year Ended December 31,		January 1 to April 14,	Total
	2014	2015	2016	
Overpayments	\$ 26,302	12,428	5,549	44,279
Improper uniform allowances	1,121	1,377	710	3,208
Other improper payments	4,147	960	0	5,107
Improperly negotiated city checks	25,811	9,139	4,586	39,536
Undeposited receipts	25,454	30,231	13,544	69,229
Total	\$ 82,835	54,135	24,389	161,359

Overpayments

Overpayments totaling \$38,730 were made to the former City Clerk from January 1, 2014, to December 31, 2015. A comparison of checks written to the former City Clerk and cash withdrawal tickets indicating the withdrawals were for her wages to net pay amounts reported on timesheets showed overpayments totaling \$38,242 (see Appendix A). All checks written to the former City Clerk that denoted wages as the purpose were for amounts that differ from the net pay amounts documented on the timesheets, with the majority being written for more than the net pay amount documented on the timesheets. Also, numerous checks written to the former City Clerk did not document the purpose of the payments.

¹ Amounts presented in the report findings are rounded to the nearest dollar, whereas amounts presented in the report appendixes are not rounded.

² Bank officials provided our office with details regarding how these checks were negotiated. These checks were either deposited into the former City Clerk's personal bank account or her son's personal bank account, cashed, applied to a personal loan of the former City Clerk, applied to a personal loan of the former City Clerk's son, or used to purchase money orders to pay personal expenses of the former City Clerk.



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The former City Clerk prepared a computerized timesheet each year that listed each work week and included the number of hours worked, hourly pay rate, gross wages, deductions, and net pay. Her 2014 timesheet indicates 40 hours were worked 50 weeks of the year excluding the first and last weeks of the year, which included time worked in other years. Her 2015 timesheet indicates 40 hours were worked 45 weeks of the year and 32 hours were worked the remaining 7 weeks of the year, with 2 of the 7 weeks containing a holiday.

In addition to the \$38,242 of overpayments noted on Appendix A, the former City Clerk improperly increased her hourly pay rate for various periods, resulting in additional overpayments totaling \$488. The former City Clerk improperly increased her hourly pay rate to \$11 per hour when calculating her gross pay for the 8 week period from April 21, 2014, through June 13, 2014, and 3 week period from December 1, 2014, through December 26, 2014. However, according to the former City Clerk's timesheet, her hourly pay rate was \$9.50 per hour from January 1, 2014 until May 6, 2014, when meeting minutes indicated the Board approved a 50 cent per hour pay increase to \$10 per hour. The former City Clerk's 2015 timesheet indicates her hourly pay rate was \$11 per hour and this rate was used consistently throughout the year; however, city officials could not provide documentation to support this rate had been approved. This use of an unauthorized pay rate could represent additional overpayments to the former City Clerk during 2015.

Employees were paid weekly and checks were typically issued each Friday. Therefore, during the 2 years 2014 and 2015 a maximum of 104 paychecks should have been issued to each employee. However, the former City Clerk issued 190 checks to herself and withdrew cash for wages on 2 occasions during this time period. Many of these checks were issued throughout the week (not on Friday) and more than one check was issued to the former City Clerk on the same Friday in 16 instances. Forty-seven checks were written for whole dollar amounts and 79 checks did not have a purpose documented on the memo line. It would be unusual for payroll checks with tax withholdings to be written for whole dollar amounts. The former City Clerk was the only signer on these 190 checks.

Compensatory time, vacation, and sick pay Several checks included memo line notations indicating the payments related to compensatory time, vacation, or sick pay; however, none of the former City Clerk's timesheets showed compensatory time worked and/or vacation or sick leave taken, and no other records were maintained to document compensatory time, vacation, or sick leave. City policy limits accrued compensatory time to 40 hours, requires employees to maintain a compensatory time ledger to document hours worked and the balance of hours available, and provides for all compensatory time to be approved by the employee's supervisor. Personnel policies regarding vacation and sick leave had not been established by the Board as noted in MAR finding number 4.1.



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Fifteen of the 190 checks included memo line notations indicating the payment related to or included compensatory time; 7 checks included memo line notations indicating the payment related to vacation time; and 1 check indicated it was issued, in part, for sick pay. Timesheets further indicated the former City Clerk was paid for working 5 days each week during 2014 and each week during 2015, except for the 7 work weeks of 32 hours noted earlier, with 2 of the 7 weeks containing a holiday leaving 5 work days not reported on the timesheets.

In addition, our review of the former City Clerk's personal bank account disbursement activity (as later discussed and summarized in Appendix D), shows the former City Clerk made purchases on Monday, July 28, 2014, in Alabama and on Wednesday, July 30, 2014, in Georgia. Based on this information, the former City Clerk was likely out of state and, therefore, not at work; however, her timesheets indicate she worked 40 hours that week and did not report any leave taken. In addition, the former City Clerk issued herself 2 checks just prior to and just after this time period. Personal bank account disbursement activity also shows the former City Clerk made purchases at a resort in Biloxi, Mississippi, on February 2, 3, and 4, 2016, (Tuesday through Thursday). Based on this information, the former City Clerk was likely out of state and, therefore, not at work. However, the former City Clerk issued herself 2 checks just prior to and just after this time period. The issuance of multiple checks at times the former City Clerk was apparently not working is unusual. These checks are included in the calculation of estimated overpayments on Appendixes A and B.

Estimated overpayments
for 2016

The city could not provide the 2016 timesheet for the former City Clerk. Therefore, we estimated the former City Clerk was overpaid an additional \$5,549 during the period January 1, 2016 through April 14, 2016.

We calculated an estimate of the amount of the net pay (\$366 per week) based on city records during the latter part of 2015 including: weekly payroll periods (Monday through Friday), gross pay of \$440 (40 hours a week at \$11.00 per hour), and tax withholdings (\$74 per week) for the 14 weeks ending April 8, 2016, totaling \$5,124. An estimate of the former City Clerk's net pay of \$278 for her last week of work (week ending April 14, 2016) was calculated based on 32 hours of work and the same weekly withholdings.

Appendix B shows a comparison of the actual checks written to the former City Clerk totaling \$10,951 to the total estimated net pay of \$5,402, resulting in estimated overpayments totaling \$5,549.

Final paychecks

Final paychecks issued to the former City Clerk appear questionable and are included in the estimated amounts overpaid. According to Board members, on Thursday, April 14, 2016, the former City Clerk was terminated, but was allowed to continue working the remainder of the day. The former City Clerk issued herself 2 final paychecks totaling \$1,399 that were signed by herself



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and former Mayor Bennett. All other checks issued to the former City Clerk during 2016 were only signed by the former City Clerk. Check number 3668 was issued for 32 hours of work (8 hours a day April 11 through April 14, 2016), and one sick day. However, the former City Clerk was terminated on April 14, 2016, and would not have been entitled to take a sick day on April 15, 2016, which resulted in an overpayment of \$80. Check number 3671 was also issued to the former City Clerk for "3 weeks/1 sick day" in the amount of \$1,042. No supporting documentation was retained to explain the purpose and amount of this check, resulting in an overpayment of \$1,042.

Improper uniform allowances

The former City Clerk improperly paid herself for uniform allowances totaling \$3,208 from January 24, 2014, to April 12, 2016 (see Appendix C). These uniform allowances were not approved by the Board. All of these checks, except for a final uniform allowance check, were signed only by the former City Clerk. The final uniform allowance check was signed by the former Mayor and the former City Clerk.

The Board approved uniform allowances to various city employees at its November 9, 2010, meeting. Allowance amounts varied based on job positions, with the former City Clerk receiving \$200. The meeting minutes do not specify if the allowance amounts were intended to be one-time payments in 2010 or continuing payments to employees; however, Board members indicated the uniform allowances were to represent annual end of the year bonuses to city employees. City accounting records also show payments were continued for all employees, including the former City Clerk, at the end of each year from 2010 to 2015 at the same amounts as approved in 2010 (these amounts are not included in the improper amounts paid to the former City Clerk above). The only other Board action we identified regarding uniform allowances occurred at its January 8, 2013, meeting where the Board approved uniform allowances to certain city maintenance employees at the Mayor's discretion. Accounting records show that in 2014 the former City Clerk began issuing checks to herself for uniform allowances throughout the year at the same time checks were issued to the city maintenance supervisor. Since the Board did not authorize additional uniform allowances for the former City Clerk, these additional checks are considered improper.

Other improper payments

The former City Clerk improperly issued 16 of 19 checks to herself and withdrew cash on 2 occasions totaling \$5,107, for the reimbursement of supplies, petty cash, change fund, and for the park during the period January 1, 2014 through April 14, 2016 (see Appendix D). Supporting documentation was not available for these 16 checks and the withdrawal slips, all of the checks were signed only by the former City Clerk, and the 2 withdrawal slips were written in Pam Birmingham's scripted handwriting. Fourteen of the 16 improper checks and both withdrawals were for whole dollar amounts. It would be unusual for checks issued for the reimbursement of specific



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expenses to be written for whole dollar amounts. Unlike these improper checks and withdrawals, the 3 remaining checks, issued to the former City Clerk for the reimbursement of supplies totaling \$194, were supported by invoices and issued for the actual amounts of the supporting invoices. Also, city officials indicated a petty cash fund was not used.

**Improperly negotiated
city checks**

The former City Clerk improperly negotiated 123 city checks issued to the City of Greenville totaling \$39,536 (see Appendix E). Bank officials provided our office with details regarding how these checks were negotiated. Bank records show that 120 checks were cashed (\$38,723) at banks, 2 checks were used to purchase a money order payable to a dental provider (\$713) for personal dental services, and 1 check was negotiated at a local gas station (\$100). The former City Clerk was the only signer on these checks. The endorsement for 119 of these checks consisted of "City of Greenville Pam Birmingham" written in Pam Birmingham's scripted handwriting; 3 checks had no endorsement; and the remaining check initially had "City of Greenville Pam Birmingham," but that endorsement was marked through and the restrictive endorsement of a local gas station applied.

Of these 123 checks, 54 checks had no purpose documented and some of the checks had multiple purposes documented. In addition, 23 checks were issued from the municipal court bank account with the purpose documented as municipal division cases, and 4 checks were issued with the purpose documented as taxes. While these check purposes seem to be legitimate reasons to transfer monies from one account to another, it is questionable why the former City Clerk would cash these checks, and we found no evidence this cash was deposited into any of the city bank accounts. Legitimate checks for the transfer of funds between bank accounts were paid to the order of the City of Greenville, restrictively endorsed with a "for deposit only" stamp, and were appropriately deposited into various city bank accounts (these are not included on Appendix E). Also, 23 checks were issued with the purpose of petty cash documented, and 2 checks were issued with the purpose of change documented; however, city officials indicated a petty cash fund was not used, and no documentation was retained to support these checks. Only one of the 17 checks issued for supplies was partially supported by an invoice. Check number 3367 was issued for \$300 on June 30, 2015; however, documentation was retained to support only \$193, and the remaining \$107 was not supported. Additionally, 120 of these checks were issued for whole dollar amounts.

Personal bank account

The former City Clerk deposited many of the checks written to herself from the city, cash, and other unrelated checks into a personal bank account as noted in the disposition section of Appendixes A, B, and D. Appendix I shows how the former City Clerk spent monies totaling \$62,416 from this account on various personal items and was prepared at the request of the AGO.



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Falsified records

The former City Clerk falsified check details on at least 14 disbursement listings provided to the Board for its review and approval at monthly meetings. This occurred to conceal 76 improper disbursements totaling \$25,980 (see Appendix F). These listings pertained to the months January through August of 2014; October and November of 2014; and February, August, September, and November of 2015. Most of these disbursements showed a routine city vendor as the payee; however, 50 of the 76 improper checks were actually issued to the former City Clerk (totaling \$18,217), 25 of the 76 checks were actually issued to the City of Greenville and improperly negotiated by the former City Clerk (totaling \$7,318), and the amount of another check was altered from \$1,755 to \$1,500. Three of the 76 improper checks (check numbers 3011, 3110, and 3409) were included as voided checks on the disbursement listings, while the actual checks were written and cleared the bank for \$250, \$550, and \$300. Two of the 76 improper checks (3014 and 3448) were listed as being issued for wages to other city employees for \$378 and \$197, while the actual checks were issued to the former City Clerk for \$250 and \$280. These check amounts are included in the overpayments and improperly negotiated checks discussed earlier, and are reflected in other appendixes as noted on Appendix F.

Additional falsified disbursement listings may have been prepared during other months of 2014, 2015, and 2016; however, the city could not provide these records.

Undeposited utility receipts

The former City Clerk did not deposit \$43,596 of recorded utility receipts and only deposited \$1 in cash during the year ended December 31, 2014; periods of 2015 including January 1 through February 2, March 17 through April 30, and December 5 through December 31; and the period January 1 through April 18, 2016 (see Appendix G) or approximately 19 months. Ninety-five percent (\$41,522) of the undeposited receipts were likely cash payments. The remaining \$2,074 of the undeposited receipts related to recorded payments from utility customers that typically paid by check, but related check payments were not located in deposits and are considered missing.

Our review of utility bank deposits made during January through April 2017 (after the termination of the former City Clerk), determined an average of \$11,715 of total utility receipts were deposited each month, with an average of \$2,341 or 20 percent of this total deposited being cash. There was no significant change in the number of utility customers between 2014 and 2017; however, in July 2016, residential base utility rates increased from \$15 to \$17.50 a month and commercial base utility rates increased from \$20 to \$25 per month, which represents an increase in monthly utility revenues of approximately \$730.

In comparison, during the approximate 19 months reviewed (when the former City Clerk was employed), only \$1 of utility receipts deposited was cash and



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the average total amount deposited each month was approximately \$7,000,³ almost \$4,000 less than the total monthly average deposited in the first 4 months of 2017 (after adjusting for the rate increases). Based on this comparison it is likely unrecorded utility receipts are also missing.

The former City Clerk recorded utility payments on manual payment logs, computerized utility reports, and on manual receipt slips. However, some of these records were not retained for various periods reviewed. We compared payments recorded in the records retained to deposits to determine the amount of undeposited utility receipts. The method of payment was not typically noted on the various receipt records; however, some utility customers typically paid with cash. The method of payment noted on Appendix G was determined by comparing available payment records to the contents of deposits.

Estimated undeposited
utility receipts

The former City Clerk did not deposit an estimated \$15,966 of utility receipts during the months of February,⁴ May through November of 2015 and the period March 1 through March 16, 2015. The city could not provide payment logs, utility reports, and manual receipt slips for these periods.

Based on amounts documented in Appendix G, we calculated a monthly average of undeposited cash receipts totaling \$1,803³ or 20 percent of total amounts deposited that was used in the calculation of the estimated undeposited utility receipts for these 8 full months (\$14,424). For the period March 1 through March 16, 2015, we reduced the monthly average for recorded cash receipts shown on Appendix G for March 17 and March 30, 2015, from \$1,803 to \$1,542.

Our review of utility bank deposits during this approximate 8 1/2 month time period showed less than \$1 of cash being deposited, and the average total amount deposited each month totaled \$6,825,⁵ almost \$4,200 less than the total monthly average deposited in the first 4 months of 2017 (after adjusting for the rate increases), showing it is likely there are also unrecorded utility receipts missing.

Undeposited municipal
division receipts

The former City Clerk did not deposit \$9,667 of recorded municipal division receipts from January 1, 2014, through April 14, 2016 (see Appendix H). Each case file included an amount assessed and a copy of the related ticket.

³ February and March 2015 deposit activity reported on Appendix G was excluded from our average calculations due to incomplete activity for each month. December 2015 deposit activity was also excluded due to the unusual nature of some recorded payments.

⁴ The deposit made on February 2, 2015, on Appendix G was for January 2015 receipts; therefore, we estimated the amount not deposited for the entire month of February 2015.

⁵ March 2015 activity was excluded from our average calculations because complete activity for this month was not available.



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The former City Clerk recorded payments to multiple different records (manual receipt slips, agreement to pay forms, copies of tickets, and the outside of the case file folders) and did not ensure payments were consistently and properly recorded to all appropriate records. We compared payments recorded on any of these records to deposits and determined the undeposited receipts.

Overall conclusion

The lack of segregation of duties and adequate controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in the overpayments, improper payments, improperly negotiated city checks, falsified records, and missing receipts going undetected for a significant period of time. The unusual nature and lack of supporting documentation for various cash withdrawals and checks written, should have caused suspicion and alerted the Board to the misappropriation. It is apparent city financial activity was not adequately monitored by the Board.

Recommendation

The Board of Aldermen continue to work with law enforcement officials regarding criminal prosecution of the improper payments, inappropriately negotiated city checks, the falsified records, and the undeposited receipts, and take the necessary actions to seek restitution.

Auditee's Response

We will continue to work with law enforcement officials regarding criminal prosecution and seek restitution as best we can.

2. Oversight, Annual Audits, and Bond Coverage

The Board did not establish adequate oversight of the former City Clerk, obtain annual audits as required by state law, or obtain bond coverage for applicable officials and employees.

2.1 Oversight and segregation of duties

The Board did not establish adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the former City Clerk as identified in the background section. Weaknesses identified throughout this report are significant and demonstrate a lack of segregation and proper oversight by the Board. There is little assurance city monies were handled and accounted for properly.

In addition, 239 checks issued to the former City Clerk (many of which were improper) and the majority of city checks issued during the period of our review were for less than \$1,000, and as a result, were only signed by the City Clerk. According to Board members and the Mayor, checks over \$1,000 were to be co-signed by the Mayor. Dual authorized signatures help provide assurance that checks represent payment for legitimate city disbursements. Failure to require dual signatures on all checks is a significant control weakness and along with the lack of review of bank statements or canceled



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checks by anyone other than the former City Clerk allowed the improper checks and overpayments to occur.

Proper segregation of duties helps ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, timely supervisory or independent reviews of work performed and investigation into unusual items and variances is necessary. Good management practices require extensive and detailed oversight by the Board.

2.2 Annual audits

The city does not obtain annual audits as required and city officials do not know when the last audit of city finances occurred. Section 250.150, RSMo, requires the city to obtain annual audits of the combined waterworks and sewerage system, and the cost of the audit is to be paid from the revenues received from the system.

2.3 Bonding

The city did not have bond coverage for city employees or officials. The former City Clerk, the Mayor, and Board members, who signed checks and had access to monies held in bank accounts, were not covered by a bond. Failure to properly bond individuals with access to funds exposes the city to risk of loss. Had the city obtained bond coverage, some of the improper payments and missing monies may have been covered by a bonding company.

Recommendations

The Board of Aldermen:

- 2.1 Segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures. In addition, the Board should require dual signatures on all checks.
- 2.2 Obtain annual audits of the waterworks and sewerage system as required by state law.
- 2.3 Maintain bond coverage for all personnel with access to city monies.

Auditee's Response

- 2.1 *A member of the Board currently documents the review of timesheets, reviews bank statements and all canceled checks and will document this review on the bank statements in the future. Dual signatures are now required on all checks, signature authority is limited to 3 Board members, and the City Clerk does not sign any checks.*
- 2.2 *We will start obtaining an annual audit in accordance with state law.*
- 2.3 *We have obtained bond coverage for all personnel with access to city monies.*



3. Accounting Controls and Procedures and Disbursements

3.1 Receipting, recording, and depositing

Significant weaknesses exist in the city's accounting controls and procedures. The city's primary revenue source includes various taxes electronically deposited into the city's bank accounts. The city's other primary revenue source is water and sewer customer payments. Utility payments, license, and miscellaneous fees received by the city are collected through the mail, in person, or in the collection box at city hall.

The city's procedures for receipting, recording, and depositing monies were poor. As a result, there is no assurance all monies collected were properly receipted and deposited.

- The former City Clerk did not always issue manual receipt slips for monies received. Per city officials, the former City Clerk's procedure was to issue manual receipt slips, and/or record utility payments and utility deposits on manual payment logs, and then record these payments into the computerized utility system. Invoices were prepared for merchant and liquor licenses due and would sometimes be marked paid and retained in a file folder. Manual receipt slips were sometimes issued for utility receipts, merchant and liquor licenses, gathering hall and booth rental fees, accident reports, and municipal division receipts; however, a complete record of all monies received was not maintained.
- Some manual receipt books were missing. Only 2 manual receipt books were retained containing copies of receipts issued from September 2, 2015, through March 29, 2016, (1 book) and February 29, 2016, through April 15, 2016 (other book). As noted in MAR finding number 5.1, some copies of receipt slips from the missing manual receipt books were included in case files.
- The former City Clerk did not always timely record utility payments in the computerized utility system. Our review of utility system reports retained indicated that during some time periods the former City Clerk would only record utility receipts in the system once or twice a month and did not record the payments on the date received.
- The former City Clerk did not consistently indicate the method of payment, or reconcile the method of payment to the composition of receipts recorded in the computerized utility system or to the deposit. The method of payment was not indicated on 29 of 156 (19 percent) of manual receipt slips reviewed.
- The former City Clerk did not deposit receipts timely or intact. The former City Clerk generally deposited monies once or twice a week. Total deposit amounts ranged from \$50 to \$3,930, and averaged \$1,005 for each deposit.



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Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of funds will go undetected.

3.2 Bank accounts,
reconciliations, and fees

Controls and procedures over bank accounts and reconciliations need improvement.

Number of bank accounts

The city maintains an excessive number of bank accounts, resulting in cumbersome record keeping. The city maintained 15 checking accounts (an account for each of the city's 15 funds) and 3 certificates of deposit (CDs). Two of these checking accounts and the 3 CDs have subsequently been closed. The large number of bank accounts may have helped conceal the improper checks.

Bank reconciliations

Monthly bank reconciliations were not performed by the former City Clerk from January 1, 2014, through March 31, 2016. Neither the Board members nor the Mayor reviewed these monthly bank statements and the accompanying images of deposit slips and canceled checks. Bank reconciliations have been performed since the current City Clerk was appointed in June 2016, and the Board currently reviews bank statements and the accompanying images of deposit slips and canceled checks.

Overdraft and minimum
balance fees

The Board and the former City Clerk failed to monitor the city's cash balances. As a result, the city incurred \$332 in bank fees in the General, Water, Cemetery, Capital Improvement and Special Fund bank accounts during the period January 1, 2014, through April 30, 2016.

The city may benefit from combining some city bank accounts. A large number of bank accounts requires additional record keeping and increases the likelihood that errors may occur. The preparation and retention of formal monthly bank reconciliations is necessary to ensure accounting records are accurate and in balance and to identify errors timely. To prevent bank account overdraft and minimum balance charges, the city should more closely monitor bank account balances.

3.3 Excessive and
unauthorized transfers
and commingling of
restricted funds

The former City Clerk made excessive and unauthorized transfers between various bank accounts, and did not always deposit utility receipts into the proper bank account, which led to commingling of restricted funds. The excessive and unauthorized transfers and incorrect deposits helped conceal shortages in city bank accounts.

- The city's accounting records indicated 64 transfers totaling \$127,318 were made between bank accounts during the period January 1, 2014, through April 14, 2016. Forty-six of these transfers were for small dollar amounts (less than \$900). The majority of these transfers were not approved by the Board and inappropriately made from various restricted funds.



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- The former City Clerk routinely incorrectly deposited utility receipts into non-utility bank accounts. During the period August 19, 2014, through April 14, 2016, 40 utility payments, totaling \$9,469, were deposited into the Police Department or the General Fund bank accounts.

To ensure restricted monies are used for the intended purpose, monies received should be deposited into the appropriate bank account. In addition, Section 250.150, RSMo, restricts the use of water and sewer monies for operating the systems, payment of bonds, establishment of a reserve, fulfillment of any agreements contained in ordinances, and payment of costs of improvements of such systems.

3.4 Utility deposits

Refundable utility deposits held in the water bank account are not accounted for properly. The former City Clerk did not keep a listing of deposits held and was not properly tracking them. Effective August 2014, city Ordinance 53.100 requires a \$50 deposit for homeowners and a \$100 deposit for renters when an account is activated. The city currently has approximately 245 water/sewer accounts, but customer account records are not adequate to determine the amount of deposits held. The water bank account balance was \$2,229 as of April 30, 2016, resulting in a shortage of refundable utility deposits.

Refundable utility deposits are restricted funds held for customers. The Board should review utility customer deposit records to ensure all customer deposits are accounted for properly. In addition, the City Clerk should maintain an accurate list of all utility deposits held and reconcile the list monthly to monies held in the water bank account.

3.5 Licenses and rental fees

Prenumbered forms are not used for merchant and liquor licenses and gathering hall and festival booth rental fees, and records were not retained to account for the collection and deposit of these fees. Utilizing prenumbered forms and periodically accounting for their numerical sequence and reconciling those forms to related deposits would help ensure all monies are properly recorded and deposited.

3.6 Record retention

As mentioned in MAR finding numbers 1, 3.1, 3.5, 4.1, and 5.1, various financial and personnel records were not maintained. Some records were recovered by city officials from a city dumpster shortly after the termination of the former City Clerk.

Retention of records is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for



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the destruction of records. Record retention schedules can be found on the Secretary of State's website.⁶

Recommendations

The Board of Aldermen:

- 3.1 Require issuance of receipt slips for all monies received with the method of payment indicated and reconciliation of the composition of receipts to the composition of amounts recorded and deposited. The Board should also ensure receipt slips are retained and monies received are deposited timely and intact.
- 3.2 Evaluate the number of bank accounts. The Board should also properly monitor bank account balances to avoid bank fees.
- 3.3 Monitor and reduce the number of transfers made between bank accounts and ensure monies received are deposited in the appropriate bank accounts.
- 3.4 Account for customer utility deposits previously paid, prepare an accurate list of utility deposits and reconcile to monies in the water bank account monthly, and resolve any discrepancies.
- 3.5 Require prenumbered forms for licenses and rentals, properly account for the numerical sequence of the forms, and reconcile the related monies collected to deposits.
- 3.6 Retain records in accordance with state law.

Auditee's Response

- 3.1 *We will start issuing receipt slips indicating the method of payment for all monies received, and we will retain all manual receipt slips. We will reconcile the composition of the receipts to the composition of deposits. We will ensure deposits are made intact and timely, with deposits being made at least weekly.*
- 3.2 *We reduced the number of bank accounts, and a Board member is reviewing bank statements to monitor account balances and for bank fees.*
- 3.3 *We currently approve the transfer of all funds made by the City Clerk, and a Board member reviews the bank statements for any transfers made. The City Clerk currently deposits monies into the appropriate bank accounts, and a Board member reviews bank statements and deposit slips to ensure monies are deposited appropriately.*

⁶ <https://www.sos.mo.gov/archives/localrecs/schedules>



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3.4 *We are now maintaining a list of deposits and will restrict those monies within the water bank account. We will reconcile the list to the restricted balance within the water bank account.*

3.5 *In the future, merchant and liquor licenses will be prenumbered and prenumbered receipt slips will be issued for all monies received. We will account for the numerical sequence of licenses and receipt slips.*

3.6 *We will ensure records are retained in accordance with state law.*

4. Payroll Policies, Records, and Taxes

Significant improvement regarding personnel policies, employee records, and remitting payroll taxes is needed.

4.1 Personnel policies and files

The city had not established personnel policies addressing overtime, holidays, vacation and sick leave, employee benefits, uniform allowances, and hours of work, and a personnel file was not retained for the former City Clerk. Had personnel policies been established and a personnel file retained, additional evidence would have been available to support the former City Clerk's pay rate, payroll withholdings, and vacation and sick leave.

A current city employee, who has been employed since January 2011, indicated 1 week of vacation is given for the first year of service and 2 weeks of vacation for subsequent years. This employee also indicated vacation leave is earned at the start of each calendar year and is to be used by the end of the year. In addition, the May 6, 2014, Board meeting minutes indicated 3 sick days a year were provided to each employee, including the former City Clerk.

Written personnel policies are necessary to ensure equitable treatment of employees and prevent misunderstandings. Personnel files should at a minimum contain documentation of the Board's authorization for hiring the employee, the employee's authorized pay rate, and any subsequent changes in pay rate. In addition, the Internal Revenue Service (IRS) requires employers to ensure a W-4 form is completed by each employee to support payroll withholding and taxes. Also, according to the Immigration Reform and Control Act of 1986, an individual may not begin employment unless an I-9 form is completed. Employers are subject to civil or criminal penalties if they do not comply.

4.2 Payroll taxes and unreported compensation

The former City Clerk did not timely file and remit various payroll taxes, and concealed some of these untimely filings and payments by falsifying disbursement listings provided to the Board as discussed in MAR finding number 1 and presented in Appendix F.

- The former City Clerk did not timely file 941 forms and remit applicable payroll taxes, totaling \$59,629, to the IRS for the period March 2014



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through December 2015, resulting in an assessment of interest totaling \$6,335.

- The former City Clerk did not timely file and remit applicable payroll taxes, totaling \$5,114, to Missouri Department of Revenue (DOR) for the period February 2015 through December 2015, resulting in an assessment of interest totaling \$531.
- The former City Clerk did not timely file quarterly contribution and wage reports and remit unemployment taxes totaling \$155 to the Missouri Department of Labor and Industrial Relations, Division of Employment Security, for the second, third, and fourth quarter of 2015, resulting in an assessment of penalties totaling \$400.

Also, overpayments and improper payments identified in MAR finding number 1 were not included on the former City Clerk's W-2 forms and not subject to payroll tax withholdings.

The Internal Revenue Code requires employers to file a 941 form by the last day of the month following the end of the quarter, along with payment of Social Security and Medicare taxes withheld from employees and the employer's share, as well as federal income taxes withheld. Similarly, Chapter 143, RSMo, includes requirements for reporting wages and withholding state income taxes. Missouri Employment Security Law, Section 288.160.2, RSMo, states that if any employer neglects or refuses to file any report by the last day of the month following the due date there shall be imposed a monthly penalty not to exceed the greater of \$200 dollars or 20 percent of the contributions. The IRS requires employers to report all compensation on W-2 forms and withhold and remit income and payroll taxes.

Recommendations

The Board of Aldermen:

- 4.1 Adopt detailed personnel policies addressing requirements of employees and benefits provided, and maintain personnel files for all city employees.
- 4.2 Establish procedures to ensure all compensation is properly reported and payroll taxes are properly withheld and remitted to the appropriate taxing entities timely. In addition, the former City Clerk's W-2 forms should be amended as appropriate.

Auditee's Response

- 4.1 *We will adopt personnel policies addressing overtime, holidays, vacation and sick leave, benefits, clothing allowances, and hours of work. We will ensure personnel files are maintained for all employees.*



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4.2 *We currently review payroll tax reports quarterly and payroll tax payments monthly. We will also contact the IRS and Missouri Department of Labor and Industrial Relations to determine the appropriate reporting methods for the overpayments and improper payments.*

5. Municipal Division

We identified significant weaknesses with accounting controls and procedures of the municipal division. As a result, there is no assurance all municipal division receipts are accounted for properly. The former City Clerk also served as the Court Clerk until her termination.

5.1 Missing records

Several case files could not be located by the municipal division. In addition, as noted in MAR finding number 3.1, some manual receipt books were not retained; however, some case files contained copies of manual receipt slips issued from the missing receipt books.

Supreme Court Operating Rule 4.08 requires municipal divisions to maintain a docket or backer sheet for each case. All information regarding the case should be documented including, but not limited to, a copy of the ticket, case number, defendant name, sentence, bond information, warrant information, and disposition of the case. In addition, Supreme Court Operating Rule No. 8.04.7 requires all financial records be maintained for 5 years or until completion of an audit. Retention of applicable records is necessary to properly account for the municipal division's financial activity.

5.2 Oversight

Neither the municipal division nor city personnel performed adequate supervisory or independent reviews of accounting functions and records. The former Court Clerk was responsible for all duties related to collecting and recording monies, posting fines and court costs into the manual case records, preparing and making deposits, and making disbursements. Neither the Municipal Judge nor other personnel independent of the cash custody and record-keeping functions provided adequate supervision or review of the work performed by the former Court Clerk. In addition, the former Municipal Judge did not approve the final disposition of cases brought before the court or the fines handled through the Violations Bureau (VB), and the Municipal Judge's approval of amended and dismissed tickets was not documented.

To reduce the risk of loss, theft, or misuse of funds going undetected, the municipal division should ensure documented supervisory or independent reviews of accounting records are conducted. In addition, to ensure the proper disposition of all cases has been entered in the municipal division records, the Municipal Judge should sign the final docket sheet to indicate approval of the recorded disposition.



5.3 Receipting, recording, and depositing

The municipal division's procedures for receipting, recording, and depositing were poor. As a result, there was no assurance all monies collected were properly receipted, recorded or deposited.

- The former Court Clerk did not always issue manual receipt slips for monies received and did not always record the method of payment on receipt slips issued. Bank records showed numerous payments deposited, but not receipted.
- The former Court Clerk recorded payments to multiple different records and did not ensure payments were consistently and properly recorded to all appropriate records. The former Court Clerk recorded municipal division payments to multiple different records including; manual receipt slips, agreement to pay forms, ticket copies, and case file folders. The manner in which payments were recorded also varied and was inconsistent. In some instances all details of the payment (date, amount, and method of payment) were recorded, and in other instances, the case file folder or copy of ticket was marked paid.
- The former Court Clerk did not deposit receipts timely or intact. For example, a \$176 money order dated November 12, 2015, was not deposited until January 14, 2016, while a \$433 check dated November 19, 2015, was deposited on December 1, 2015.

To reduce the risk of loss, theft, or misuse of monies received going undetected, procedures should be established to ensure all monies received are properly receipted, recorded, and deposited.

5.4 Disbursement and reporting

The former Court Clerk did not disburse fines and court costs timely. In addition, the former Court Clerk did not submit monthly caseload summary reports to the city or monthly reports of court activity to the Office of the State Courts Administrator (OSCA) during the period July 1, 2014, through April 14, 2016.

For example, the former Court Clerk issued 8 checks on December 4, 2015, to the Crime Victims Fund totaling \$285. The memo lines of the 8 checks indicated: July 2014 - 4 cases, September 2014 - 1 case, November 2014 - 3 cases, January 2015 - 11 cases, March 2015 - 5 cases, July 2015 - 7 cases, September 2015 - 1 case, and November 2015 - 8 cases. In addition, the former Court Clerk did not disburse any of the Peace Officer Standards and Training Commission fees collected to the state or any court costs and fines collected to the city during the period July 1, 2014, through April 14, 2016.

Section 479.080.1, RSMo, requires all fines and court costs to be paid to or deposited into the city treasury at least monthly. Supreme Court Operating Rule 4.29 and Section 479.080.3, RSMo, require the Court Clerk



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to prepare a monthly report of all cases heard in the municipal division court. The report is to be verified by the Court Clerk or Municipal Judge and filed with the city. In addition, Missouri Supreme Court Operating Rule 4.28.3 indicates municipal divisions should report all court activity to OSCA monthly.

5.5 Violation Bureau schedule

The former Municipal Judge had not issued a court order for the schedule of fines and court costs to be collected on tickets paid through the VB, and if a schedule of fines and court costs was used by the former Court Clerk to assess court costs and fines during the period July 1, 2014 through April 14, 2016, it could not be located at the VB. The lack of an approved schedule of fines and court costs and independent review of fines and costs assessed (as discussed in MAR section number 5.2) increases the risk that fines and costs could have inappropriately been assessed and collected by the former Court Clerk.

Supreme Court Rule No. 37.49(d), requires the Municipal Judge to establish a schedule of fines and court costs for each offense by court order and prominently post the established schedule at the VB.

Recommendations

The City of Greenville Municipal Division:

- 5.1 Ensure necessary records are retained.
- 5.2 Ensure documented periodic independent or supervisory reviews of municipal division records is performed, and ensure the Municipal Judge approves the final disposition of all cases and reviews and approves all amended and dismissed tickets.
- 5.3 Properly receipt, record, and deposit all monies received.
- 5.4 Ensure court fees are disbursed within 30 days of receipt and monthly reports are submitted timely to the city and OSCA.
- 5.5 Establish the VB schedule by court order and prominently post the schedule.

Auditee's Response

The City of Greenville Municipal Division Judge, Board of Alderman, City Attorney, and Court Clerk provided the following responses:

- 5.1 *We will retain court records in accordance with state law. We also plan to start using the state's automated court system.*
- 5.2 *The Board will work together with the City Attorney and Municipal Judge to provide adequate oversight of the Court Clerk. The Municipal Judge indicated she will ensure all court dockets are*



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reviewed and signed and all amended and dismissed tickets are properly reviewed by the City Attorney.

5.3 *In the future, we will ensure all monies are receipted, recorded, and deposited timely, with deposits made at least weekly.*

5.4 *We will ensure all court fees are disbursed monthly and reports are submitted monthly to the city and the OSCA.*

5.5 *The Municipal Judge indicated she will approve a VB schedule by court order and ensure it is posted at city hall.*

6. Electronic Data Security

The city has not developed a formal, written contingency plan for resuming normal business operations and recovering computer systems and data in the event of a disaster or other extraordinary situations. In addition, city personnel did not regularly back up data or periodically test backup data to ensure essential data could be restored, and did not always store backup data at a secure off-site location.

City officials indicated the utility system software provider used during the period January 1, 2014, through April 14, 2016, was purchased by another software vendor and the city discontinued using this software in October 2016. City officials were unable to access the old utility software system or retrieve information from back up data, and as a result, data could not be provided by the city, as noted in MAR finding number 1.

A formal, written contingency plan should be prepared, and periodically tested and updated as needed to address actions for restoring computer systems should a disaster or other extraordinary situation occur. In addition, completing regular data backups and periodically testing the backup data helps ensure current data is available to be restored and is complete and reliable. Storing backup data in a secure off-site location provides increased assurance city electronic records could be restored if necessary.

Recommendation

The Board of Aldermen develop a formal, written contingency plan that is periodically tested, evaluated, and updated as needed. The Board should also require data to be backed up regularly, tested on a periodic basis, and stored in a secure off-site location.

Auditee's Response

We will develop a contingency plan and test data back ups, and we are now backing up data monthly, and the new utility software company also backs up data and stores it off-site.

City of Greenville

Organization and Statistical Information

The City of Greenville is located in Wayne County. The city was incorporated in 1819 and is currently a fourth-class city. The city employed 5 full-time employees and 3 part-time employees on June 30, 2015.

City operations include utility services (water and sewer), police, maintenance of streets, and parks and recreation.

Mayor and Board of Aldermen

The city government consists of a mayor and a 4-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at April 30, 2016, are identified below. The Mayor is paid \$50 per month and Board of Aldermen members are paid \$10 per month.

Carroll Rainwater, Mayor
Larry Burchard, Alderman
Rendell Wills, Alderman
Jarred Costephens, Alderman
Mack Lawrence, Alderman (1)

(1) Resigned from the Board in December 2016, and the Board subsequently appointed Carl Rickman as an Alderman in January 2017.

Financial Activity

A summary of the city's financial activity, prepared using the city's bank statements, for the year ended June 30, 2015 is as follows:



City of Greenville
Organization and Statistical Information

City of Greenville
Year Ended June 30, 2015

FUND	General	Water	Police Department	Municipal Court	Recreational Trail	D.A.R.E. Program	Special	Capital Improvement
(1) RECEIPTS	\$ 173,385	85,130	64,461	1,841	0	100	5,000	0
(1) DISBURSEMENTS	174,288	84,377	69,652	3,097	0	2,176	5,356	10
RECEIPTS OVER (UNDER) DISBURSEMENTS	(903)	753	(5,191)	(1,256)	0	(2,076)	(356)	(10)
CASH AND INVESTMENTS JULY 1, 2014	6,003	1,541	5,485	1,454	152	2,435	396	189
CASH AND INVESTMENTS JUNE 30, 2015	\$ 5,100	2,294	294	198	152	359	40	179

FUND	Cemetery	Park Board- Baseball	Park Board- Basketball	Park Board- Soccer	Park Board- Sports Complex	Park Board- Park Improvement	Community Development Block Grant	Total (all funds)
(1) RECEIPTS	\$ 3,000	15,888	3,470	7,168	2,702	4,578	3,491	370,214
(1) DISBURSEMENTS	0	17,539	3,492	7,447	2,966	4,578	511	375,489
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,000	(1,651)	(22)	(279)	(264)	0	2,980	(5,275)
CASH AND INVESTMENTS JULY 1, 2014	171	7,552	785	2,377	3,475	0	0	32,015
CASH AND INVESTMENTS JUNE 30, 2015	\$ 3,171	5,901	763	2,098	3,211	0	2,980	26,740

(1) Receipts and disbursements presented include transfers in and out.

City of Greenville

Supporting Documentation of Improper Payments and Missing Monies

The following appendixes provide supporting documentation for improper payments and missing monies discussed in MAR finding number 1 and are summarized in the following table:

Appendix	Type of Supporting Documentation
A	Overpayments to Former City Clerk in 2014 and 2015
B	Estimated Overpayments to Former City Clerk in 2016
C	Improper Uniform Allowance Payments to Former City Clerk
D	Other Improper Payments to Former City Clerk
E	Improperly Negotiated City Checks
F	Falsified Records
G	Undeposited Utility Receipts
H	Undeposited Municipal Division Receipts
I	Former City Clerk Personal Bank Account Disbursement Activity

Appendix A

City of Greenville
Supporting Documentation - Overpayments to Former City Clerk in 2014 and 2015

Check Details						Disposition of Checks						
Check Date	Day of the Week	Check Number	Amount	Purpose per Check Memo Line or Cash Withdrawal Ticket, if Provided	Account	Date Negotiated	Deposited Into Personal Bank Accounts	Cashed	Applied to Personal Loan	Applied to Son's Loan	Purchased Money Order	Total
1/3/2014	Friday	4798	\$ 395.50	Wages	Water	1/6/2014	\$ 395.50	0.00	0.00	0.00	0.00	395.50
1/10/2014 (1)	Friday	2743	389.50	City/Wages	General	1/14/2014	389.50	0.00	0.00	0.00	0.00	389.50
1/10/2014	Friday	4803	389.50	Comp time	Water	1/13/2014	0.00	389.50	0.00	0.00	0.00	389.50
1/17/2014	Friday	4816	359.12		Water	1/22/2014	359.12	0.00	0.00	0.00	0.00	359.12
1/24/2014	Friday	4820	389.50	Wages	Water	1/27/2014	0.00	389.50	0.00	0.00	0.00	389.50
1/24/2014	Friday	2753	399.50		General	1/28/2014	399.50	0.00	0.00	0.00	0.00	399.50
1/29/2014	Wednesday	2757	389.50		General	1/29/2014	0.00	389.50	0.00	0.00	0.00	389.50
1/31/2014	Friday	4824	380.50	Wages/Water	Water	2/4/2014	380.50	0.00	0.00	0.00	0.00	380.50
2/7/2014	Friday	4828	349.10	Wages	Water	2/11/2014	349.10	0.00	0.00	0.00	0.00	349.10
2/7/2014	Friday	2762	389.50		General	2/10/2014	0.00	389.50	0.00	0.00	0.00	389.50
2/14/2014	Friday	4833	389.50		Water	2/18/2014	0.00	389.50	0.00	0.00	0.00	389.50
2/14/2014	Friday	2763	380.50		General	2/19/2014	0.00	380.50	0.00	0.00	0.00	380.50
2/18/2014	Tuesday	4837	380.50		Water	2/20/2014	380.50	0.00	0.00	0.00	0.00	380.50
2/21/2014	Friday	2766	389.50		General	2/24/2014	0.00	389.50	0.00	0.00	0.00	389.50
2/27/2014	Thursday	4845	389.50	Wages	Water	2/28/2014	389.50	0.00	0.00	0.00	0.00	389.50
2/28/2014	Friday	2779	389.50		General	3/3/2014	0.00	389.50	0.00	0.00	0.00	389.50
3/7/2014	Friday	4849	389.50	Wages/Water	Water	3/11/2014	389.50	0.00	0.00	0.00	0.00	389.50
3/7/2014	Friday	2781	380.50		General	3/10/2014	0.00	380.50	0.00	0.00	0.00	380.50
3/10/2014	Monday	2784	350.00		General	3/13/2014	350.00	0.00	0.00	0.00	0.00	350.00
3/14/2014	Friday	2787	389.50	Wages-city	General	3/18/2014	389.50	0.00	0.00	0.00	0.00	389.50
3/14/2014	Friday	4854	389.50		Water	3/17/2014	0.00	389.50	0.00	0.00	0.00	389.50
3/18/2014	Tuesday	4860	389.50	Wages/Water	Water	3/18/2014	0.00	389.50	0.00	0.00	0.00	389.50
3/21/2014	Friday	2792	389.50		General	3/24/2014	389.50	0.00	0.00	0.00	0.00	389.50
3/21/2014	Friday	4863	350.00		Water	3/24/2014	0.00	350.00	0.00	0.00	0.00	350.00
3/24/2014	Monday	4869	389.50	Wages/Water	Water	3/26/2014	389.50	0.00	0.00	0.00	0.00	389.50
3/24/2014	Monday	2795	350.00		General	3/24/2014	0.00	350.00	0.00	0.00	0.00	350.00
3/28/2014	Friday	(2)	389.50	Pam Birmingham Wages city/Out of checks	General	3/28/2014	0.00	389.50	0.00	0.00	0.00	389.50
4/1/2014	Tuesday	2800	389.50		General	4/2/2014	389.50	0.00	0.00	0.00	0.00	389.50
4/4/2014	Friday	2818	389.50	Wages	General	4/7/2014	0.00	389.50		0.00	0.00	389.50
4/8/2014	Tuesday	2821	389.50		General	4/9/2014	389.50	0.00	0.00	0.00	0.00	389.50
4/11/2014	Friday	2822	450.00	Wages	General	4/11/2014	0.00	250.00	200.00	0.00	0.00	450.00
4/16/2014	Wednesday	2827	389.50		General	4/17/2014	389.50	0.00	0.00	0.00	0.00	389.50
4/17/2014	Thursday	4879	389.50	Wages/Water	Water	4/21/2014	0.00	389.50	0.00	0.00	0.00	389.50
4/23/2014	Wednesday	4881	359.00	Water	Water	4/24/2014	0.00	359.00	0.00	0.00	0.00	359.00
4/25/2014	Friday	2841	400.50		General	4/29/2014	400.50	0.00	0.00	0.00	0.00	400.50
4/29/2014	Tuesday	2844	399.10		General	4/30/2014	399.10	0.00	0.00	0.00	0.00	399.10
4/30/2014	Wednesday	2851	420.00		General	4/30/2014	0.00	420.00	0.00	0.00	0.00	420.00
5/1/2014	Thursday	2858	389.50	Comp time	General	5/2/2014	389.50	0.00	0.00	0.00	0.00	389.50
5/2/2014	Friday	4887	400.97	Wages	Water	5/5/2014	0.00	400.97	0.00	0.00	0.00	400.97
5/7/2014	Wednesday	4891	420.10		Water	5/8/2014	0.00	420.10	0.00	0.00	0.00	420.10
5/8/2014	Thursday	2861	389.50	Wages-comp time	General	5/8/2014	0.00	389.50	0.00	0.00	0.00	389.50
5/9/2014	Friday	4895	400.09	Wages	Water	5/13/2014	400.09	0.00	0.00	0.00	0.00	400.09
5/15/2014	Thursday	2869	420.10		General	5/19/2014	420.10	0.00	0.00	0.00	0.00	420.10

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Check Details						Disposition of Checks							
Check Date	Day of the Week	Check Issued	Check Number	Amount	Purpose per Check Memo Line or Cash Withdrawal Ticket, if Provided	Account	Date Negotiated	Deposited Into Personal Bank Accounts	Cashed	Applied to Personal Loan	Applied to Son's Loan	Purchased Money Order	Total
5/19/2014	Monday		2874	420.10	Wages 19-23	General	5/20/2014	420.10	0.00	0.00	0.00	0.00	420.10
5/23/2014	Friday		(2)	420.10	Pam Birmingham Wages	Water	5/23/2014	0.00	420.10	0.00	0.00	0.00	420.10
5/30/2014	Friday		2890	450.00		General	5/30/2014	0.00	450.00	0.00	0.00	0.00	450.00
5/30/2014	Friday		4905	420.10		Water	6/2/2014	420.10	0.00	0.00	0.00	0.00	420.10
6/6/2014	Friday		2899	401.29		General	6/10/2014	401.29	0.00	0.00	0.00	0.00	401.29
6/9/2014	Monday		2904	401.25		General	6/10/2014	401.25	0.00	0.00	0.00	0.00	401.25
6/13/2014	Friday		4915	401.10	Comp time	Water	6/16/2014	401.10	0.00	0.00	0.00	0.00	401.10
6/19/2014	Thursday		2919	429.01	Wages	General	6/20/2014	0.00	429.01	0.00	0.00	0.00	429.01
6/19/2014	Thursday		4924	396.00		Water	6/23/2014	396.00	0.00	0.00	0.00	0.00	396.00
6/27/2014	Friday		2927	401.10	Wages	General	6/30/2014	401.10	0.00	0.00	0.00	0.00	401.10
6/30/2014	Monday		2935	425.00		General	6/30/2014	0.00	425.00	0.00	0.00	0.00	425.00
7/3/2014	Thursday		4926	415.10	Wages	Water	7/7/2014	400.00	15.10	0.00	0.00	0.00	415.10
7/8/2014	Tuesday		2952	420.10		General	7/10/2014	420.10	0.00	0.00	0.00	0.00	420.10
7/11/2014	Friday		4928	410.25	Wages	Water	7/14/2014	410.25	0.00	0.00	0.00	0.00	410.25
7/15/2014	Tuesday		4930	300.00		Water	7/16/2014	0.00	300.00	0.00	0.00	0.00	300.00
7/18/2014	Friday		4931	401.25	Wages	Water	7/21/2014	401.25	0.00	0.00	0.00	0.00	401.25
7/24/2014	Thursday		4940	401.10	Vacation	Water	7/24/2014	0.00	401.10	0.00	0.00	0.00	401.10
7/24/2014	Thursday		2972	410.25	Wages	General	7/25/2014	410.25	0.00	0.00	0.00	0.00	410.25
7/31/2014	Thursday		2978	450.00		General	8/1/2014	450.00	0.00	0.00	0.00	0.00	450.00
8/1/2014	Friday		4943	410.00		Water	8/1/2014	0.00	410.00	0.00	0.00	0.00	410.00
8/8/2014	Friday		4950	410.25	Wages	Water	8/12/2014	410.25	0.00	0.00	0.00	0.00	410.25
8/11/2014	Monday		4955	410.25	Wages	Water	8/12/2014	410.25	0.00	0.00	0.00	0.00	410.25
8/13/2014	Wednesday		4961	450.00	20 Comp 20 Vac	Water	8/14/2014	300.00	150.00	0.00	0.00	0.00	450.00
8/18/2014	Monday		4964	410.25	Wages	Water	8/19/2014	410.25	0.00	0.00	0.00	0.00	410.25
8/20/2014	Wednesday		4970	450.00		Water	8/20/2014	0.00	450.00	0.00	0.00	0.00	450.00
8/25/2014	Monday		4977	410.25		Water	8/26/2014	410.25	0.00	0.00	0.00	0.00	410.25
8/28/2014	Thursday		3016	410.25	Wages	General	8/29/2014	0.00	410.25	0.00	0.00	0.00	410.25
8/29/2014	Friday		3019	400.00	Wages	General	9/2/2014	0.00	400.00	0.00	0.00	0.00	400.00
9/2/2014	Tuesday		4983	410.00	Wages-Water 9-1-9-5-14	Water	9/4/2014	410.00	0.00	0.00	0.00	0.00	410.00
9/5/2014	Friday		3029	359.18	Wages	General	9/9/2014	359.18	0.00	0.00	0.00	0.00	359.18
9/9/2014	Tuesday		3033	410.25		General	9/10/2014	410.25	0.00	0.00	0.00	0.00	410.25
9/12/2014	Friday		4986	401.10		Water	9/15/2014	0.00	401.10	0.00	0.00	0.00	401.10
9/19/2014	Friday		3049	410.25		General	9/22/2014	410.25	0.00	0.00	0.00	0.00	410.25
9/19/2014	Friday		4991	450.00		Water	9/19/2014	0.00	450.00	0.00	0.00	0.00	450.00
9/26/2014	Friday		3058	410.25		General	9/29/2014	410.25	0.00	0.00	0.00	0.00	410.25
10/3/2014	Friday		5005	401.25		Water	10/7/2014	351.25	50.00	0.00	0.00	0.00	401.25
10/10/2014	Friday		5007	401.10	Wages	Water	10/14/2014	0.00	220.10	181.00	0.00	0.00	401.10
10/17/2014	Friday		5017	410.25	Wages	Water	10/20/2014	310.25	100.00	0.00	0.00	0.00	410.25
10/20/2014	Monday		3084	401.10		General	10/22/2014	301.10	100.00	0.00	0.00	0.00	401.10
10/22/2014	Wednesday		3089	250.00		General	10/23/2014	0.00	250.00	0.00	0.00	0.00	250.00
10/23/2014	Thursday		3094	410.25		General	10/24/2014	410.25	0.00	0.00	0.00	0.00	410.25
10/24/2014	Friday		5024	396.58		Water	10/24/2014	0.00	68.71	0.00	195.87	132.00 (3)	396.58
10/31/2014	Friday		3097	401.25		General	11/3/2014	401.25	0.00	0.00	0.00	0.00	401.25
10/31/2014	Friday		5026	450.00		Water	10/31/2014	0.00	450.00	0.00	0.00	0.00	450.00

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Check Date	Day of the Week	Check Issued	Check Number	Amount	Purpose per Check Memo Line or Cash Withdrawal Ticket, if Provided	Account	Date Negotiated	Deposited Into Personal Bank Accounts	Applied to Personal Loan	Applied to Son's Loan	Purchased Money Order	Total	
11/4/2014	Tuesday		5030	410.25		Water	11/6/2014	410.25	0.00	0.00	0.00	410.25	
11/7/2014	Friday		3102	450.00	Wages	General	11/7/2014	0.00	450.00	0.00	0.00	450.00	
11/14/2014	Friday		5029	401.25	Wages	Water	11/17/2014	401.25	0.00	0.00	0.00	401.25	
11/17/2014	Monday		5035	420.01	Wages	Water	11/18/2014	420.01	0.00	0.00	0.00	420.01	
11/19/2014	Wednesday		5046	450.00		Water	11/19/2014	0.00	450.00	0.00	0.00	450.00	
11/20/2014	Thursday		5053	385.28		Water	11/21/2014	385.28	0.00	0.00	0.00	385.28	
11/21/2014	Friday		3114	337.28	10 vac. 25.5 comp	General	11/24/2014	337.28	0.00	0.00	0.00	337.28	
11/22/2014	Saturday		3119	350.00		General	11/24/2014	0.00	350.00	0.00	0.00	350.00	
11/26/2014	Wednesday		5048	385.10	Wages	Water	12/1/2014	385.10	0.00	0.00	0.00	385.10	
12/1/2014	Monday		5052	395.01		Water	12/3/2014	395.01	0.00	0.00	0.00	395.01	
12/5/2014	Friday		3124	395.10	Wages	General	12/9/2014	395.10	0.00	0.00	0.00	395.10	
12/5/2014	Friday		3128	401.10		General	12/8/2014	0.00	401.10	0.00	0.00	401.10	
12/9/2014	Tuesday		5056	410.25	Wages	Water	12/11/2014	410.25	0.00	0.00	0.00	410.25	
12/12/2014	Friday		5067	450.00		Water	12/12/2014	0.00	54.13	200.00	195.87	450.00	
12/16/2014	Tuesday		3139	385.10	Wages-Ins	General	12/17/2014	0.00	385.10	0.00	0.00	385.10	
12/17/2014	Wednesday		3143	250.00	Wages-comp time	General	12/23/2014	250.00	0.00	0.00	0.00	250.00	
12/18/2014	Thursday		5072	425.10	Wages	Water	12/19/2014	0.00	425.10	0.00	0.00	425.10	
12/22/2014	Monday		5071	480.00	Wages/Vac/Comp	Water	12/23/2014	480.00	0.00	0.00	0.00	480.00	
12/23/2014	Tuesday		3154	345.25		General	12/24/2014	0.00	345.25	0.00	0.00	345.25	
12/30/2014	Tuesday		5075	385.01		Water	12/30/2014	0.00	253.01	0.00	0.00	385.01	
12/30/2014	Tuesday		3159	400.25		General	1/2/2015	400.25	0.00	0.00	0.00	400.25	
Total 2014				\$ 42,922.08				\$ 23,846.61	17,838.73	581.00	391.74	264.00 (3)	42,922.08
1/9/2015	Friday		3181	395.25		General	1/13/2015	395.25	0.00	0.00	0.00	395.25	
1/15/2015	Thursday		3195	400.25	Wages	General	1/16/2015	0.00	400.25	0.00	0.00	400.25	
1/15/2015	Thursday		3191	280.00	Comp hrs. 2014	General	1/20/2015	280.00	0.00	0.00	0.00	280.00	
1/15/2015	Thursday		3164	250.00		General	1/21/2015	250.00	0.00	0.00	0.00	250.00	
1/16/2015	Friday		5079	425.85	Wages	Water	1/20/2015	0.00	320.44	0.00	105.41	425.85	
1/16/2015	Friday		3204	495.00	Vac pay	General	2/3/2015	495.00	0.00	0.00	0.00	495.00	
1/17/2015	Saturday		5083	425.00		Water	1/21/2015	0.00	425.00	0.00	0.00	425.00	
1/21/2015	Wednesday		5089	385.10		Water	1/23/2015	385.10	0.00	0.00	0.00	385.10	
1/23/2015	Friday		5091	495.01	Reg pay, comp and sick pay	Water	1/23/2015	0.00	183.29	179.72	0.00	132.00 (3)	495.01
2/6/2015	Friday		3229	395.10	Wages	General	2/10/2015	395.10	0.00	0.00	0.00	395.10	
2/11/2015	Wednesday		5105	395.10	Wages	Water	2/13/2015	395.10	0.00	0.00	0.00	395.10	
2/19/2015	Thursday		5111	395.25	Wages	Water	2/23/2015	245.25	150.00	0.00	0.00	395.25	
2/27/2015	Friday		5117	325.10	Wages	Water	3/3/2015	325.10	0.00	0.00	0.00	325.10	
3/12/2015	Thursday		5124	231.00	Wages week 3-2-15 minus 109.00 hotel	Water	3/13/2015	231.00	0.00	0.00	0.00	231.00	
3/13/2015	Friday		5130	325.10	Wages	Water	3/17/2015	325.10	0.00	0.00	0.00	325.10	
3/20/2015	Friday		5137	395.10	Wages	Water	3/24/2015	395.10	0.00	0.00	0.00	395.10	
3/27/2015	Friday		5149	395.10	Wages	Water	4/14/2015	0.00	0.00	215.00	180.10 (4)	395.10	
3/27/2015	Friday		3252	395.10	Wages	General	3/31/2015	395.10	0.00	0.00	0.00	395.10	
4/2/2015	Thursday		3256	395.10	Wages	General	4/6/2015	395.10	0.00	0.00	0.00	395.10	
4/10/2015	Friday		3274	395.10	Wages	General	4/14/2015	395.10	0.00	0.00	0.00	395.10	
4/17/2015	Friday		5158	395.10	Wages	Water	4/21/2015	395.10	0.00	0.00	0.00	395.10	

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4/20/2015	Monday		3287	Wages-comp 4-20-15	General	4/23/2015	425.10	0.00	0.00	0.00	0.00	425.10
4/22/2015	Wednesday		5163		Water	4/23/2015	0.00	401.25	0.00	0.00	0.00	401.25
4/24/2015	Friday		3296	Wages	General	5/1/2015	0.00	395.10	0.00	0.00	0.00	395.10
5/1/2015	Friday		5167	Wages	Water	5/5/2015	365.35	0.00	0.00	0.00	0.00	365.35
5/5/2015	Tuesday		3301	Wages	General	5/6/2015	0.00	395.25	0.00	0.00	0.00	395.25
5/7/2015	Thursday		5170	Wages Ins	Water	5/12/2015	0.00	0.00	0	0.00	395.10 (5)	395.10
5/15/2015	Friday		3310	Wages	General	5/18/2015	395.10	0.00	0.00	0.00	0.00	395.10
5/15/2015	Friday		5172		Water	5/15/2015	0.00	250.00	0.00	0.00	0.00	250.00
5/15/2015	Friday		5176		Water	5/20/2015	305.00	0.00	0.00	0.00	0.00	305.00
5/22/2015	Friday		5179	Wages	Water	5/22/2015	0.00	214.74	180.36	0.00	0.00	395.10
5/29/2015	Friday		3330	Wages	General	6/1/2015	325.08	0.00	0.00	0.00	0.00	325.08
6/5/2015	Friday		3340	Wages Ins	General	6/9/2015	325.49	0.00	0.00	0.00	0.00	325.49
6/12/2015	Friday		3346	Wages	General	6/15/2015	395.25	0.00	0.00	0.00	0.00	395.25
6/19/2015	Friday		5199	Wages	Water	6/23/2015	275.25	100.00	0.00	0.00	0.00	375.25
6/26/2015	Friday		3365	Wages	General	6/30/2015	395.10	0.00	0.00	0.00	0.00	395.10
7/3/2015	Friday		3377	Wages	General	7/9/2015	355.25	0.00	0.00	0.00	0.00	355.25
7/3/2015	Friday		5207	Wages	Water	7/6/2015	0.00	395.10	0.00	0.00	0.00	395.10
7/10/2015	Friday		3381		General	7/14/2015	395.10	0.00	0.00	0.00	0.00	395.10
7/14/2015	Tuesday		5215	Wages	Water	7/14/2015	0.00	0.00	215.00	180.10 (4)	0.00	395.10
7/21/2015	Tuesday		3389	Wages vac	General	7/28/2015	300.00	65.25	0.00	0.00	0.00	365.25
7/23/2015	Thursday		5224	Wages	Water	7/27/2015	365.25	0.00	0.00	0.00	0.00	365.25
7/24/2015	Friday		5228	Vacation	Water	7/24/2015	0.00	395.10	0.00	0.00	0.00	395.10
8/3/2015	Monday		3393	Wages	General	8/5/2015	395.10	0.00	0.00	0.00	0.00	395.10
8/4/2015	Tuesday		5230	Comp time	Water	8/4/2015	0.00	350.00	0.00	0.00	0.00	350.00
8/6/2015	Thursday		3399		General	8/10/2015	320.00	0.00	0.00	0.00	0.00	320.00
8/11/2015	Tuesday		5234		Water	8/13/2015	320.00	0.00	0.00	0.00	0.00	320.00
8/13/2015	Thursday		5240	Wages	Water	8/14/2015	0.00	320.00	0.00	0.00	0.00	320.00
8/17/2015	Monday		5244	Wages	Water	8/17/2015	0.00	350.00	0.00	0.00	0.00	350.00
8/18/2015	Tuesday		3401		General	8/20/2015	285.00	0.00	0.00	0.00	0.00	285.00
8/21/2015	Friday		3405		General	8/25/2015	255.01	0.00	0.00	0.00	0.00	255.01
8/27/2015	Thursday		5251	Wages	Water	8/31/2015	300.00	20.01	0.00	0.00	0.00	320.01
8/31/2015	Monday		5256	Wages-week of 9-3-15	Water	9/1/2015	300.00	50.00	0.00	0.00	0.00	350.00
9/4/2015	Friday		3412	Wages Ins	General	9/8/2015	285.38	0.00	0.00	0.00	0.00	285.38
9/11/2015	Friday		3427	Wages Ins	General	9/15/2015	290.10	0.00	0.00	0.00	0.00	290.10
9/17/2015	Thursday		3441	Wages	General	9/23/2015	320.01	0.00	0.00	0.00	0.00	320.01
9/23/2015	Wednesday		5267	Wages	Water	9/25/2015	395.10	0.00	0.00	0.00	0.00	395.10
9/24/2015	Thursday		3448		General	9/24/2015	0.00	280.25	0.00	0.00	0.00	280.25
9/28/2015	Monday		5275	Wages Ins	Water	9/29/2015	385.01	0.00	0.00	0.00	0.00	385.01
10/1/2015	Thursday		5277		Water	10/1/2015	0.00	395.10	0.00	0.00	0.00	395.10
10/6/2015	Tuesday		3455	Wages	General	10/8/2015	325.01	0.00	0.00	0.00	0.00	325.01
10/14/2015	Wednesday		3457	Wages	General	10/15/2015	395.10	0.00	0.00	0.00	0.00	395.10
10/15/2015	Thursday		5288		Water	10/15/2015	0.00	495.25	0.00	0.00	0.00	495.25
10/19/2015	Monday		5293	Wages-comp time 40 hours	Water	10/19/2015	0.00	500.00	0.00	0.00	0.00	500.00
10/23/2015	Friday		3469		General	10/26/2015	425.10	0.00	0.00	0.00	0.00	425.10

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Supporting Documentation - Overpayments to Former City Clerk in 2014 and 2015

Check Details						Disposition of Checks						
Check Date	Day of the Week	Check Issued Number	Amount	Purpose per Check Memo Line or Cash Withdrawal Ticket, if Provided	Account	Date Negotiated	Deposited Into Personal Bank Accounts	Cashed	Applied to Personal Loan	Applied to Son's Loan	Purchased Money Order	Total
10/26/2015	Monday	5296	395.00		Water	10/28/2015	250.00	145.00	0.00	0.00	0.00	395.00
10/29/2015	Thursday	3475	537.50	Comp time + wages 60	General	10/29/2015	0.00	537.50	0.00	0.00	0.00	537.50
10/30/2015	Friday	5295	325.01	Wages	Water	11/3/2015	325.01	0.00	0.00	0.00	0.00	325.01
11/2/2015	Monday	5298	425.01	Wages	Water	11/2/2015	0.00	425.01	0.00	0.00	0.00	425.01
11/6/2015	Friday	3480	400.00	Wages	General	11/10/2015	400.00	0.00	0.00	0.00	0.00	400.00
11/12/2015	Thursday	5302	426.29	Wages	Water	11/16/2015	426.29	0.00	0.00	0.00	0.00	426.29
11/17/2015	Tuesday	5312	345.05	Wages	Water	11/19/2015	345.05	0.00	0.00	0.00	0.00	345.05
11/20/2015	Friday	5317	365.00		Water	11/24/2015	365.00	0.00	0.00	0.00	0.00	365.00
11/25/2015	Wednesday	3490	225.00	Comp time	General	11/25/2015	0.00	225.00	0.00	0.00	0.00	225.00
11/25/2015	Wednesday	5318	385.10	Wages 40	Water	11/30/2015	300.00	85.10	0.00	0.00	0.00	385.10
11/30/2015	Monday	3492	425.01		General	12/2/2015	425.01 (6)	0.00	0.00	0.00	0.00	425.01
12/4/2015	Friday	3498	395.00	Wages	General	12/8/2015	395.00	0.00	0.00	0.00	0.00	395.00
12/4/2015	Friday	1058	375.00		Cemetery	12/4/2015	0.00	375.00	0.00	0.00	0.00	375.00
12/10/2015	Thursday	3510	395.01	Wages	General	12/11/2015	395.01	0.00	0.00	0.00	0.00	395.01
12/11/2015	Friday	5323	310.25		Water	12/11/2015	0.00	310.25	0.00	0.00	0.00	310.25
12/18/2015	Friday	5332	385.01	Wages	Water	12/22/2015	385.01	0.00	0.00	0.00	0.00	385.01
12/18/2015	Friday	3539	344.00		General	12/18/2015	0.00	344.00	0.00	0.00	0.00	344.00
12/23/2015	Wednesday	5337	385.01	Wages	Water	12/24/2015	300.01	85.00	0.00	0.00	0.00	385.01
12/31/2015	Thursday	5340	385.01	Wages	Water	1/5/2016	385.01	0.00	0.00	0.00	0.00	385.01
Total 2015			\$ 31,178.17				\$ 20,012.14	9,383.24	790.08	465.61	527.10	31,178.17
Total net pay per checks			\$ 74,100.25				\$ 43,858.75	27,221.97	1,371.08	857.35	791.10	74,100.25
Net payroll per 2014 and 2015 timesheets			\$ 34,830.43									
Adjustment for insurance deductions in 2015 (7)			1,027.52									
Adjusted net payroll for 2014 and 2015			35,857.95									
Total overpayments in 2014 and 2015			\$ 38,242.30									

- (1) The date noted on the check is January 10, 2013; however, based on check number sequence and date cleared, it was likely written on January 10, 2014.
- (2) The former City Clerk withdrew cash using a cash withdrawal ticket at the bank.
- (3) The former City Clerk purchased a money order payable to Banner Finance.
- (4) Bank officials provided documentation showing the former City Clerk paid \$26.64 in cash along with \$180.10 of the listed check for a total payment of \$206.74 towards her son's (Austin Birmingham) loan.
- (5) Bank officials provided documentation showing the former City Clerk paid \$67.01 in cash along with the listed check of \$395.10 and purchased a money order totaling \$462.11 payable to the United States Treasury.
- (6) Bank officials provided documentation showing \$125.01 was deposited into the former City Clerk's bank account and \$300 was deposited into her son's (Austin Birmingham) 2 personal bank accounts (\$150 was deposited into each account).
- (7) During 2015, the former City Clerk's timesheet included a deduction for insurance of \$19.76 each week totaling \$1,027.52 for the year, but the city did not provide the former City Clerk with health insurance. Since we could not determine the disposition of these amounts, we adjusted net payroll amounts for these insurance deductions.

Appendix B

City of Greenville
Supporting Documentation - Estimated Overpayments to Former City Clerk in 2016

Check Details						Disposition of Checks					
Check Date	Day of the Week Check Issued	Check Number	Amount	Purpose per Check Memo Line, if Provided	Account	Date Negotiated	Deposited Into Personal Bank Account	Cashed	Applied to Personal Loan	Applied to Son's Loan	Total
1/8/2016	Friday	3543	\$ 385.10	Wages	General	1/12/2016	\$ 385.10	0.00	0.00	0.00	385.10
1/8/2016	Friday	3547	495.00	Comp vac hours	General	1/8/2016	0.00	295.00	200.00	0.00	495.00
1/14/2016	Thursday	3550	380.00	Comp hours	General	1/14/2016	0.00	380.00	0.00	0.00	380.00
1/15/2016	Friday	5350	365.10	Wages	Water	1/20/2016	365.10	0.00	0.00	0.00	365.10
1/19/2016	Tuesday	3555	384.09	Wages	General	1/20/2016	384.09	0.00	0.00	0.00	384.09
1/22/2016	Friday	5366	365.10		Water	1/26/2016	365.10	0.00	0.00	0.00	365.10
1/22/2016	Friday	3584	315.49		General	2/9/2016	315.49	0.00	0.00	0.00	315.49
1/25/2016	Monday	5372	385.10		Water	1/26/2016	385.10	0.00	0.00	0.00	385.10
1/29/2016	Friday	5371	385.00		Water	2/2/2016	385.00	0.00	0.00	0.00	385.00
2/1/2016	Monday	3575	368.27	Vacation	General	2/1/2016	0.00	368.27	0.00	0.00	368.27
2/1/2016	Monday	3580	289.25	Comp hours	General	2/3/2016	289.25	0.00	0.00	0.00	289.25
2/5/2016	Friday	5374	401.25		Water	2/5/2016	0.00	401.25	0.00	0.00	401.25
2/10/2016	Wednesday	5378	398.25	Wages	Water	2/11/2016	398.25	0.00	0.00	0.00	398.25
2/16/2016	Tuesday	5386	390.00		Water	2/26/2016	0.00	61.47	0.00	328.53	390.00
2/17/2016	Wednesday	5383	395.01	Wages	Water	2/19/2016	395.01	0.00	0.00	0.00	395.01
2/19/2016	Friday	3600	495.00		General	2/19/2016	0.00	495.00	0.00	0.00	495.00
2/26/2016	Friday	5389	365.05		Water	3/1/2016	365.05	0.00	0.00	0.00	365.05
2/29/2016	Monday	3608	375.05	Wages 3-4-16	General	3/1/2016	375.05	0.00	0.00	0.00	375.05
3/4/2016	Friday	5397	375.01		Water	3/8/2016	375.01	0.00	0.00	0.00	375.01
3/8/2016	Tuesday	3613	375.05		General	3/9/2016	375.05	0.00	0.00	0.00	375.05
3/11/2016	Friday	5408	365.05		Water	3/11/2016	0.00	365.05	0.00	0.00	365.05
3/18/2016	Friday	5421	375.01	Wages	Water	3/22/2016	375.01	0.00	0.00	0.00	375.01
3/24/2016	Thursday	3631	385.01		General	3/25/2016	320.01	65.00	0.00	0.00	385.01
4/1/2016	Friday	3637	385.01	Wages	General	4/5/2016	385.01	0.00	0.00	0.00	385.01
4/8/2016	Friday	3651	354.11	Wages	General	4/12/2016	354.11	0.00	0.00	0.00	354.11
4/14/2016	Thursday	3668 (1)	357.87	Wages-32/1 day sick pay	General	4/19/2016	357.87	0.00	0.00	0.00	357.87
4/14/2016	Thursday	3671 (1)	1,041.61	3 weeks/1 sick day	General	4/19/2016	1,041.61	0.00	0.00	0.00	1,041.61
Total net pay per checks			\$ 10,950.84				\$ 7,991.27	2,431.04	200.00	328.53	10,950.84
Estimated net pay for 2016 (2)			5,402.00								
Total overpayments in 2016			\$ 5,548.84								

(1) Final paychecks account for \$1,121.14 of the total overpayments - \$79.53 of check number 3668 and all of check number 3671. These 2 final paychecks were the only checks signed by both the former City Clerk and former Mayor Bennett. All other checks were only signed by the former City Clerk.

(2) The former City Clerk's total net pay for the period of January 1, 2016, through April 14, 2016, was estimated using weekly pay periods (Monday through Friday), and hourly rates and withholding information used during the latter part of 2015.

Appendix C

City of Greenville

Supporting Documentation - Improper Uniform Allowance Payments to Former City Clerk

<u>Check Date</u>	<u>Check Number</u>	<u>Amount</u>	<u>Purpose per Check Memo Line</u>	<u>Account</u>
1/24/2014	4819	\$ 264.48	Uniform Allowance	Water
8/22/2014	4976	356.00	Uniform Allowance-Jan Feb March	Water
8/28/2014	4982	500.00	Uniform Allowance-April May June	Water
2/19/2015	5113	292.50	Uniform Allowance - Oct Nov Dec	Water
4/17/2015	5159	419.37	Uniform Allowance-Jan Feb March 2015	Water
7/14/2015	5210	340.24	Uniform Allowance	Water
10/1/2015	3453	325.00	Uniform Allowance	General
1/8/2016	5347	369.00	Uniform Allowance-Oct 2015 to Dec 2015	Water
4/12/2016	3659 (1)	341.15	Uniform Allowance-Jan Feb March 2016	General
	Total	\$ <u>3,207.74</u>		

(1) This check was signed by the former City Clerk and former Mayor. All other checks listed were only signed by the former City Clerk.

Appendix D

City of Greenville

Supporting Documentation - Other Improper Payments to Former City Clerk

Check Details					Disposition of Checks					
Check Date	Check Number	Amount	Purpose per Check Memo Line or Cash Withdrawal Ticket	Account	Date Negotiated	Deposited Into Personal Bank Account	Cashed	Applied to Personal Loan	Applied to Son's Loan	Total
1/10/2014 (1)	2744	\$ 250.00	Supplies	General	1/13/2014	\$ 0.00	250.00	0.00	0.00	250.00
4/2/2014	2807	350.00	Supplies	General	4/3/2014	0.00	350.00	0.00	0.00	350.00
4/21/2014	2834	400.00	Reimb.	General	4/23/2014	0.00	400.00	0.00	0.00	400.00
5/9/2014	4893	350.00	Reimb. supplies city	Water	5/9/2014	0.00	150.00	200.00	0.00	350.00
5/15/2014	4900	400.10	Reimbursement supplies	Water	5/16/2014	0.00	400.10	0.00	0.00	400.10
5/19/2014	(2)	200.00	Pam Birmingham-Change	Water	5/19/2014	0.00	200.00	0.00	0.00	200.00
5/19/2014	2873	230.00	Reimb. supplies	General	5/20/2014	230.00	0.00	0.00	0.00	230.00
7/4/2014	2948	250.00	Park	General	7/7/2014	0.00	250.00	0.00	0.00	250.00
8/1/2014	2983	310.00	Supplies	General	8/5/2014	310.00	0.00	0.00	0.00	310.00
8/13/2014	3001	300.00	Reimb. supplies	General	8/13/2014	0.00	300.00	0.00	0.00	300.00
8/21/2014	3011	250.00	Supplies	General	8/21/2014	0.00	250.00	0.00	0.00	250.00
8/28/2014	3020	350.00	Supplies-city	General	9/2/2014	350.00	0.00	0.00	0.00	350.00
11/7/2014	5027	256.78	Supplies	Water	11/10/2014	256.78	0.00	0.00	0.00	256.78
11/18/2014	5042	250.00	Supplies	Water	11/21/2014	0.00	250.00	0.00	0.00	250.00
1/30/2015	5099	225.00	Comp and reimb. supplies	Water	2/2/2015	0.00	29.13	0.00	195.87	225.00
3/20/2015	5141	250.00	Supplies	Water	3/20/2015	0.00	250.00	0.00	0.00	250.00
8/17/2015	(2)	200.00	Pam Birmingham-Petty Cash	General	8/17/2015	0.00	200.00	0.00	0.00	200.00
10/2/2015	3458	285.00	Supplies	General	10/2/2015	0.00	285.00	0.00	0.00	285.00
	Total	\$ <u>5,106.88</u>				\$ <u>1,146.78</u>	<u>3,564.23</u>	<u>200.00</u>	<u>195.87</u>	<u>5,106.88</u>

(1) The date noted on the check is January 10, 2013; however, based on check number sequence and date cleared, it was likely written on January 10, 2014. The corrected date of January 10, 2014, is reflected on Appendix F.

(2) The former City Clerk withdrew cash using a cash withdrawal ticket at the bank.

Appendix E

City of Greenville
Supporting Documentation - Improperly Negotiated City Checks

Check Details						
Check Date	Check Number	Amount	Purpose per Check Memo Line, if Provided	Account	Date Negotiated (1)	Disposition of Check (2)
1/3/2014	1348	\$ 712.00	3 cases	Municipal Court	1/3/2014	Cashed
1/6/2014	4800	150.00		Water	1/6/2014	Cashed
1/9/2014	1107	350.00		Special Fund	1/9/2014	Cashed
1/10/2014	4802	428.00		Water	1/13/2014	Cashed (3)
1/10/2014	1349	735.00	4 cases	Municipal Court	1/13/2014	Cashed
1/13/2014	4804	200.00		Water	1/14/2014	Cashed
1/24/2014	1350	320.00	1 case	Municipal Court	1/27/2014	Cashed
2/11/2014	1351	400.00	2 cases	Municipal Court	2/12/2014	Cashed
2/11/2014	4829	200.00		Water	2/12/2014	Cashed
2/13/2014	1352	450.00	5 cases	Municipal Court	2/13/2014	Cashed
2/26/2014	1353	600.00	3 cases	Municipal Court	2/27/2014	Cashed
3/7/2014	2782	250.00		General	3/10/2014	Cashed
3/10/2014	1354	200.00	Reimb. Supplies	Municipal Court	4/22/2014	Cashed
3/10/2014	4851	450.00		Water	3/11/2014	Cashed
3/13/2014	1355	350.00	1 case	Municipal Court	3/14/2014	Cashed
3/24/2014	1356	600.00	3 cases	Municipal Court	3/24/2014	Cashed
3/24/2014	4870	200.00	Petty cash	Water	3/24/2014	Cashed
3/28/2014	1357	350.00	2 cases	Municipal Court	3/28/2014	Cashed
3/31/2014	4886	250.00		Water	4/1/2014	Cashed
4/3/2014	1986	551.34		Police Department	4/4/2014	Cashed
4/17/2014	1358	650.00	4 cases	Municipal Court	4/18/2014	Cashed
4/21/2014	1359	450.00	2 cases	Municipal Court	4/21/2014	Cashed
4/21/2014	4880	100.00	Petty cash	Water	4/21/2014	Cashed
4/28/2014	1360	284.24		Municipal Court	4/28/2014	(4)
4/28/2014	4882	429.00	Taxes	Water	4/28/2014	(4)
4/29/2014	1361	680.00	4 cases	Municipal Court	4/29/2014	Cashed
4/30/2014	4883	300.00		Water	4/30/2014	Cashed
5/1/2014	1108	300.00	Supplies	Special Fund	5/2/2014	Cashed (5)
5/6/2014	4890	200.00	Petty cash	Water	5/6/2014	Cashed
5/9/2014	1362	550.00	3 cases	Municipal Court	5/9/2014	Cashed
5/16/2014	1363	350.00	2 cases	Municipal Court	5/16/2014	Cashed
5/19/2014	2008	797.00	Taxes	Police Department	5/19/2014	Cashed
5/23/2014	2884	350.00		General	5/23/2014	Cashed
5/28/2014	1364	250.00	1 case	Municipal Court	5/28/2014	Cashed
5/30/2014	1365	200.00	1 case	Municipal Court	5/30/2014	Cashed
6/6/2014	1367	475.00	2 cases	Municipal Court	6/6/2014	Cashed
6/6/2014	4911	350.00	Supplies	Water	6/6/2014	Cashed
6/13/2014	4916	350.00		Water	6/13/2014	Cashed
6/17/2014	2909	525.00		General	6/17/2014	Cashed
6/19/2014	1368	320.00	1 case	Municipal Court	6/19/2014	Cashed
6/27/2014	1369	588.00	2 cases	Municipal Court	6/27/2014	Cashed
7/1/2014	1111	350.00		Special Fund	7/1/2014	Cashed
7/2/2014	1370	425.00	1 case	Municipal Court	7/2/2014	Cashed
7/3/2014	2945	100.00	Change	General	7/7/2014	Cashed
7/5/2014	2947	100.00	Change	General	7/8/2014	Cashed (6)
7/8/2014	1371	526.00	3 cases	Municipal Court	7/8/2014	Cashed
7/11/2014	2956	90.00		General	7/11/2014	Cashed
7/11/2014	4929	250.00		Water	7/11/2014	Cashed
7/15/2014	1372	350.00	2 cases	Municipal Court	7/16/2014	Cashed
7/18/2014	4933	300.00		Water	7/21/2014	Cashed
7/21/2014	4934	250.00		Water	7/21/2014	Cashed
7/31/2014	4942	200.00		Water	7/31/2014	Cashed (3)
8/7/2014	4947	350.00	Petty cash	Water	8/8/2014	Cashed (3)
8/12/2014	4959	300.00		Water	8/12/2014	Cashed
8/18/2014	4967	200.00		Water	8/19/2014	Cashed

Appendix E

City of Greenville
Supporting Documentation - Improperly Negotiated City Checks

Check Details						
Check Date	Check Number	Amount	Purpose per Check Memo Line, if Provided	Account	Date Negotiated (1)	Disposition of Check (2)
8/22/2014	4975	150.00		Water	8/22/2014	Cashed
8/26/2014	3014	250.00		General	8/26/2014	Cashed
9/2/2014	3021	200.00		General	9/2/2014	Cashed
9/8/2014	3032	300.00	Taxes	General	9/9/2014	Cashed
9/8/2014	4984	200.00	Petty cash	Water	9/9/2014	Cashed
9/19/2014	4992	300.00		Water	9/19/2014	Cashed
9/23/2014	5000	200.00		Water	9/23/2014	Cashed
10/3/2014	3066	100.00	Bounce house	General	10/6/2014	Cashed
10/20/2014	5019	400.00		Water	10/20/2014	Cashed
10/21/2014	3087	400.00		General	10/22/2014	Cashed (5)
10/24/2014	1380	400.00	2 cases	Municipal Court	10/24/2014	Cashed
11/14/2014	3104	225.00		General	11/14/2014	Cashed
11/17/2014	5033	125.00		Water	11/17/2014	Cashed
11/19/2014	3110	550.00	Supplies	General	11/19/2014	Cashed
11/20/2014	3111	200.00		General	11/21/2014	Cashed (5)
11/21/2014	5044	100.00		Water	11/21/2014	Cashed
12/1/2014	5051	250.00	Petty cash	Water	12/2/2014	Cashed
12/8/2014	3125	400.00	Supplies	General	12/8/2014	Cashed
12/8/2014	5055	150.00		Water	12/8/2014	Cashed
12/17/2014	5069	525.00		Water	12/17/2014	Cashed
12/18/2014	3140	350.00	X-mas	General	12/19/2014	Cashed
1/6/2015	5076	250.00	Petty cash	Water	1/6/2015	Cashed
1/16/2015	5080	525.00	Supplies	Water	1/20/2015	Cashed
1/20/2015	5081	250.00	Petty cash	Water	1/20/2015	Cashed
1/23/2015	3205	300.00		General	1/23/2015	Cashed
1/27/2015	5095	495.00		Water	1/27/2015	Cashed
2/3/2015	3223	200.00		General	2/3/2015	Cashed
3/17/2015	5133	250.00		Water	3/18/2015	Cashed
4/2/2015	5152	400.00	Petty cash	Water	4/3/2015	Cashed
4/2/2015	3259	200.00	Supplies	General	4/6/2015	Cashed (5)
4/16/2015	3279	250.00		General	4/16/2015	Cashed
4/17/2015	3284	350.00	Supplies	General	4/20/2015	Cashed
5/6/2015	5168	250.00	Petty cash	Water	5/6/2015	Cashed
5/28/2015	5183	425.00		Water	5/28/2015	Cashed
6/30/2015	3367	107.03	(7) Supplies	General	6/30/2015	Cashed
7/2/2015	5205	150.00		Water	7/2/2015	Cashed
8/3/2015	5229	250.00		Water	8/3/2015	Cashed
8/6/2015	5231	200.00	Supplies	Water	8/6/2015	Cashed
8/25/2015	5248	300.00	Petty cash	Water	8/25/2015	Cashed
9/1/2015	3409	300.00	Petty cash	General	9/1/2015	Cashed
9/24/2015	5269	300.00		Water	9/24/2015	Cashed
10/6/2015	5287	500.00	Supplies/Petty cash	Water	10/6/2015	Cashed
10/16/2015	5286	200.00	Supplies	Water	10/16/2015	Cashed
10/19/2015	3462	275.00	Petty cash	General	10/19/2015	Cashed
10/23/2015	5297	600.00	Candy, supplies, x-mas decorations	Water	10/23/2015	Cashed
10/23/2015	2208	150.00	Supplies	Police Department	10/23/2015	Cashed
10/26/2015	3470	150.00	Petty cash	General	10/28/2015	Cashed (5)
11/3/2015	3477	250.00		General	11/4/2015	Cashed (5)
11/6/2015	5300	350.00		Water	11/6/2015	Cashed
11/12/2015	5303	225.00	Petty cash	Water	11/12/2015	Cashed
12/4/2015	3499	150.00	Petty cash	General	12/8/2015	Cashed (5)
12/18/2015	5330	287.00		Water	12/23/2015	Cashed
12/23/2015	3541	250.00		General	1/5/2016	Cashed
1/15/2016	5354	585.00	Taxes/Supplies	Water	1/15/2016	Cashed
1/19/2016	5362	300.00	Petty cash	Water	1/20/2016	Cashed (5)

Appendix E

City of Greenville
Supporting Documentation - Improperly Negotiated City Checks

Check Details						
Check Date	Check Number	Amount	Purpose per Check Memo Line, if Provided	Account	Date Negotiated (1)	Disposition of Check (2)
1/27/2016	3557	300.00	Supplies	General	2/2/2016	Cashed (5)
1/28/2016	3574	483.00		General	1/28/2016	Cashed
1/29/2016	5369	443.00	Petty cash	Water	1/29/2016	Cashed
2/5/2016	3581	250.00	Petty cash	General	2/9/2016	Cashed (5)
2/11/2016	3592	325.00		General	2/11/2016	Cashed
2/19/2016	5384	150.00	Petty cash	Water	2/19/2016	Cashed
2/26/2016	3604	150.00	Petty cash	General	2/26/2016	Cashed
2/29/2016	3606	200.00		General	3/1/2016	Cashed (5)
3/7/2016	5400	450.00		Water	3/8/2016	Cashed
3/16/2016	3626	250.00		General	3/16/2016	Cashed
3/18/2016	3629	350.00	Supplies	General	3/22/2016	Cashed (5)
3/21/2016	5422	150.00		Water	3/21/2016	Cashed
4/4/2016	3639	200.00	Petty cash	General	4/4/2016	Cashed
	Total	<u>\$ 39,535.61</u>				

(1) Check was endorsed "City of Greenville Pam Birmingham" written in the former City Clerk's scripted handwriting unless otherwise indicated by (3) or (6).

(2) Check was negotiated at the city's bank, People's Community Bank, unless otherwise indicated by (5) or (6).

(3) Check was not endorsed.

(4) Checks were used to purchase a money order in the amount of \$713.24 made payable to a dental provider for personal dental services of the former City Clerk.

(5) Check was negotiated at First Midwest Bank, where the former City Clerk maintains a personal bank account.

(6) Check was initially endorsed "City of Greenville Pam Birmingham," but that endorsement was marked through and the restrictive endorsement of a local gas station applied.

(7) The check was issued for \$300 and \$192.97 of this amount was supported by invoices for an Independence Day park event; leaving \$107.03 considered as improper.

Appendix F

City of Greenville
Supporting Documentation - Falsified Records

Per Listing Provided to Board					Differences Identified on the Actual Cleared Check				
Check Date	Check Number	Amount	Account	Payee (1)	Check Date	Check Number	Amount	Payee	
1/10/2014	2744	\$ 250.00	General	Division of Employment				Pam Birmingham	(See Appendix D)
1/10/2014	4802	428.00	Water	Mo dept of Rev/4 th qtr Taxes				City of Greenville	(See Appendix E)
1/10/2014	4803	389.50	Water	Hoffcomb Chemicals				Pam Birmingham	(See Appendix A)
1/24/2014	2753	399.50	General	Midwest Meter				Pam Birmingham	(See Appendix A)
1/29/2014	2757	389.50	General	USA Blue Book				Pam Birmingham	(See Appendix A)
2/7/2014	4828	349.10	Water	Midwest Meter				Pam Birmingham	(See Appendix A)
2/14/2014	2763	380.50	General	Mo Department of Revenue				Pam Birmingham	(See Appendix A)
2/21/2014	4837	380.50	Water	Hoffcomb	2/18/2014			Pam Birmingham	(See Appendix A)
2/28/2014	4845	389.50	Water	City of Greenville/Taxes	2/27/2014			Pam Birmingham	(See Appendix A)
3/7/2014	2781	380.00	General	Midwest Meter			380.50	Pam Birmingham	(See Appendix A)
3/10/2014	2784	350.00	General	Mo Dept of Revenue				Pam Birmingham	(See Appendix A)
3/14/2014	2787	389.50	General	Division of Employment				Pam Birmingham	(See Appendix A)
3/21/2014	2792	389.50	General	Department of Tresury				Pam Birmingham	(See Appendix A)
3/21/2014	4863	350.00	Water	Hoffcomp				Pam Birmingham	(See Appendix A)
4/2/2014	2807	350.00	General	Midwest Meter				Pam Birmingham	(See Appendix D)
4/11/2014	2822	450.00	General	Hoffcomp				Pam Birmingham	(See Appendix A)
4/23/2014	4881	359.00	Water	USA Blue Book				Pam Birmingham	(See Appendix A)
4/25/2014	2841	400.50	General	Colemans				Pam Birmingham	(See Appendix A)
5/1/2014	2851	420.00	General	USA Blue Book	4/30/2014			Pam Birmingham	(See Appendix A)
5/2/2014	4887	400.97	Water	Midwest Meter				Pam Birmingham	(See Appendix A)
5/9/2014	4893	350.00	Water	Hoffcomb				Pam Birmingham	(See Appendix D)
5/16/2014	4895	400.09	Water	Mo Department of Rev/941 Taxes/1st Qtr	5/9/2014			Pam Birmingham	(See Appendix A)
5/19/2014	2874	420.10	General	Mo Department of Rev				Pam Birmingham	(See Appendix A)
5/28/2014	4900	400.10	Water	USA Blue Book	5/15/2014			Pam Birmingham	(See Appendix D)
5/30/2014	4905	420.10	Water	Division of Employment Tax 1st Qtr				Pam Birmingham	(See Appendix A)
6/6/2014	4911	350.00	Water	Hoffcomb				City of Greenville	(See Appendix E)
6/9/2014	2904	401.25	General	Division of Employment/Taxes				Pam Birmingham	(See Appendix A)
6/13/2014	4916	350.00	Water	Mo Department of Rev/Taxes/Employees				City of Greenville	(See Appendix E)
6/17/2014	2909	525.00	General	Mo Department of Rev				City of Greenville	(See Appendix E)
6/19/2014	4924	396.00	Water	USA Blue Book				Pam Birmingham	(See Appendix A)
7/11/2014	4928	410.25	Water	Midwest Meter				Pam Birmingham	(See Appendix A)
7/11/2014	2956	90.00	General	Saw Shop				City of Greenville	(See Appendix E)
7/15/2014	4930	300.00	Water	Hoffcomb				Pam Birmingham	(See Appendix A)
7/18/2014	4933/4934	550.00 (2)	Water	Mo Department of Revenue				City of Greenville	(See Appendix E)
					7/21/2014	4933	300.00	City of Greenville	(See Appendix E)
						4934	250.00	City of Greenville	(See Appendix E)
7/31/2014	4942	200.00	Water	Mo Department of Rev/Mo-941				City of Greenville	(See Appendix E)
8/1/2014	2978	450.00	General	Div of Employment Taxes	7/31/2014			Pam Birmingham	(See Appendix A)
8/7/2014	4947	350.00	Water	Mo Department of Revenue/Taxes				City of Greenville	(See Appendix E)
8/12/2014	4959	300.00	Water	USA Blue Book				City of Greenville	(See Appendix E)
8/13/2014	3001	300.00	General	USA Blue Book				Pam Birmingham	(See Appendix D)
8/18/2014	4967	200.00	Water	Division of Employment/Taxes				City of Greenville	(See Appendix E)
8/20/2014	4970	450.00	Water	Midwest Meter				Pam Birmingham	(See Appendix A)
8/22/2014	3011	0.00	General	Voided Check	8/21/2014		250.00	Pam Birmingham	(See Appendix D)

Appendix F

City of Greenville
Supporting Documentation - Falsified Records

Per Listing Provided to Board					Differences Identified on the Actual Cleared Check				
Check Date	Check Number	Amount	Account	Payee (1)	Check Date	Check Number	Amount	Payee	
8/22/2014	4975	150.00	Water	Dept of Revenue/Mo 941 Taxes				City of Greenville	(See Appendix E)
8/28/2014	3014	378.32	General	Duane Eads/Wages	8/26/2014		250.00	City of Greenville	(See Appendix E)
10/17/2014	5017	410.25	Water	USA Blue Book				Pam Birmingham	(See Appendix A)
10/20/2014	5019	400.00	Water	Mo Dept of Rev/Mo 941				City of Greenville	(See Appendix E)
10/21/2014	3087	400.00	General	Mo Dept of Rev Mo- 941				City of Greenville	(See Appendix E)
10/22/2014	3089	250.00	General	Midwest Meter				Pam Birmingham	(See Appendix A)
10/24/2014	5024	396.58	Water	Division of Unemployment				Pam Birmingham	(See Appendix A)
11/7/2014	3102	450.00	General	Mo Department of Rev-941 Tax				Pam Birmingham	(See Appendix A)
11/7/2014	5027	256.78	Water	Office Depot				Pam Birmingham	(See Appendix D)
11/14/2014	3104	225.00	General	Midwest Meter				City of Greenville	(See Appendix E)
11/18/2014	5042	250.00	Water	Hoffcomb				Pam Birmingham	(See Appendix D)
11/20/2014	3110	0.00	General	Voided Check	11/19/2014		550.00	City of Greenville	(See Appendix E)
11/20/2014	3111	200.00	General	Usa Blue Book				City of Greenville	(See Appendix E)
11/21/2014	5044	100.00	Water	Refunded Deposit/A. Allen				City of Greenville	(See Appendix E)
11/26/2014	5046	450.00	Water	Mo Department of Revenue	11/19/2014			Pam Birmingham	(See Appendix A)
2/3/2015	3223	200.00	General	Division of Employment				City of Greenville	(See Appendix E)
8/3/2015	5229	250.00	Water	Midwest Meter/Supplies				City of Greenville	(See Appendix E)
8/4/2015	5230	350.00	Water	Hoffcomp Chemicals				Pam Birmingham	(See Appendix A)
8/6/2015	3393	395.10	General	Midwest Meter	8/3/2015			Pam Birmingham	(See Appendix A)
8/10/2015	3405/3406	1,755.01 (3)	General	Black River Electric	8/21/2015	3405	255.01	Pam Birmingham	(See Appendix A)
					8/24/2015	3406	1,500.00		
8/11/2015	5234	320.00	Water	USA Blue Book				Pam Birmingham	(See Appendix A)
8/17/2015	5244	350.00	Water	USA Blue Book				Pam Birmingham	(See Appendix A)
8/25/2015	5248	300.00	Water	Midwest Meter/Supplies				City of Greenville	(See Appendix E)
9/4/2015	3412	285.38	General	Liberty National				Pam Birmingham	(See Appendix A)
9/4/2015	3409	0.00	General	Voided Check	9/1/2015		300.00	City of Greenville	(See Appendix E)
9/30/2015	3448	197.34	General	Mike Allen/Wages/Ins	9/24/2015		280.25	Pam Birmingham	(See Appendix A)
9/24/2015	5269	300.00	Water	Division of Unemployment/Employees				City of Greenville	(See Appendix E)
11/2/2015	5298	425.01	Water	Mo Department of Rev/941 Taxes employees				Pam Birmingham	(See Appendix A)
11/6/2015	5295	325.01	Water	Midwest Meter	10/30/2015			Pam Birmingham	(See Appendix A)
11/6/2015	5300	350.00	Water	Hoffcomp/Chemicals				City of Greenville	(See Appendix E)
11/16/2015	5302	426.29	Water	Black River Electric	11/12/2015			Pam Birmingham	(See Appendix A)
11/25/2015	3490	225.00	General	Hoffcomp				Pam Birmingham	(See Appendix A)
		<u>\$ 25,979.53</u>							

(1) The payee indicated is exactly as it is shown on the disbursement listing provided to the Board, with no corrections for spelling errors or unusual formatting.
(2) The listing presented to the Board indicated checks 4933/4934 were issued to Mo. Department of Revenue for a total of \$550, but did not indicate the amount for each check.
(3) The listing presented to the Board indicated checks 3405/3406 were issued to Black River Electric for a total of \$1,755.01, but did not indicate the amount for each check.

Appendix G

City of Greenville
Supporting Documentation - Undeposited Utility Receipts

Deposit Date	Recorded Cash Receipts (1)	Recorded Check and Money Order Receipts (1)	Unrecorded Checks (1)	Total Receipts	Cash Deposited	Checks and Money Orders Deposited	Total Deposited	Cash Long/(Short)	Checks Long/(Short)	Total Undeposited*
1/3/2014	\$ 0.00	0.00	200.51	200.51	0.00	200.51	200.51	0.00	0.00	0.00
1/6/2014	0.00	183.47	60.88	244.35	0.00	244.35	244.35	0.00	0.00	0.00
1/13/2014	256.00	169.23	26.61	451.84	0.00	195.84	195.84	(256.00)	0.00	(256.00)
1/14/2014	115.81	380.99	0.00	496.80	0.00	380.99	380.99	(115.81)	0.00	(115.81)
1/17/2014	781.58	1,857.86	0.00	2,639.44	0.00	1,857.86	1,857.86	(781.58)	0.00	(781.58)
1/27/2014	173.14	2,427.58	0.00	2,600.72	0.00	2,427.58	2,427.58	(173.14)	0.00	(173.14)
1/29/2014	31.01	539.42	0.00	570.43	0.00	539.42	539.42	(31.01)	0.00	(31.01)
2/10/2014	367.17	432.21	42.50	841.88	0.00	474.71	474.71	(367.17)	0.00	(367.17)
2/10/2014	154.82	235.42	0.00	390.24	0.00	235.42	235.42	(154.82)	0.00	(154.82)
2/12/2014	359.72	1,545.63	0.00	1,905.35	0.05	1,545.63	1,545.68	(359.67)	0.00	(359.67)
2/13/2014	138.26	1,703.47	15.72	1,857.45	0.00	1,719.19	1,719.19	(138.26)	0.00	(138.26)
2/26/2014	1,003.39	3,413.27	30.00	4,446.66	0.12	3,443.27	3,443.39	(1,003.27)	0.00	(1,003.27)
3/7/2014	716.81	933.81	0.00	1,650.62	0.00	933.81	933.81	(716.81)	0.00	(716.81)
3/11/2014	305.92	1,097.98	0.00	1,403.90	0.00	1,097.98	1,097.98	(305.92)	0.00	(305.92)
3/17/2014	491.43	3,345.15	0.00	3,836.58	0.00	3,345.15	3,345.15	(491.43)	0.00	(491.43)
3/24/2014	458.20	1,083.54	0.00	1,541.74	0.00	1,083.54	1,083.54	(458.20)	0.00	(458.20)
3/28/2014	0.00	475.29	0.00	475.29	0.00	475.29	475.29	0.00	0.00	0.00
4/7/2014	167.40	204.43	0.00	371.83	0.00	204.43	204.43	(167.40)	0.00	(167.40)
4/11/2014	676.87	3,239.01	0.00	3,915.88	0.00	3,239.01	3,239.01	(676.87)	0.00	(676.87)
4/18/2014	429.74	1,707.57	5.00	2,142.31	0.00	1,712.27	1,712.27	(429.74)	(0.30)	(430.04)
4/28/2014	106.58	184.87	66.58	358.03	0.00	251.45	251.45	(106.58)	0.00	(106.58)
5/1/2014	0.00	364.26	0.00	364.26	0.00	364.26	364.26	0.00	0.00	0.00
5/2/2014	292.49	570.28	0.00	862.77	0.00	570.28	570.28	(292.49)	0.00	(292.49)
5/6/2014	95.02	364.04	0.00	459.06	0.00	364.04	364.04	(95.02)	0.00	(95.02)
5/9/2014	214.73	791.16	0.00	1,005.89	0.00	791.16	791.16	(214.73)	0.00	(214.73)
5/15/2014	189.77	1,152.08	0.00	1,341.85	0.00	1,152.08	1,152.08	(189.77)	0.00	(189.77)
5/15/2014	178.88	2,568.29	0.00	2,747.17	0.00	2,568.33	2,568.33	(178.88)	0.04	(178.84)
5/16/2014	26.45	391.50	0.00	417.95	0.00	391.50	391.50	(26.45)	0.00	(26.45)
5/19/2014	26.00	1,557.47	0.00	1,583.47	0.00	1,557.47	1,557.47	(26.00)	0.00	(26.00)
5/23/2014	217.97	584.88	0.00	802.85	0.00	584.88	584.88	(217.97)	0.00	(217.97)
5/28/2014	36.33	501.72	0.00	538.05	0.00	501.34	501.34	(36.33)	(0.38)	(36.71)
6/4/2014	356.32	191.91	0.00	548.23	0.00	191.91	191.91	(356.32)	0.00	(356.32)
6/5/2014	466.35	101.86	250.00	818.21	0.00	351.86	351.86	(466.35)	0.00	(466.35)
6/10/2014	333.57	1,139.27	0.00	1,472.84	0.00	1,139.36	1,139.36	(333.57)	0.09	(333.48)
6/12/2014	26.61	1,717.78	0.00	1,744.39	0.00	1,717.78	1,717.78	(26.61)	0.00	(26.61)
6/13/2014	389.35	1,112.12	0.00	1,501.47	0.00	1,112.12	1,112.12	(389.35)	0.00	(389.35)
6/18/2014	112.64	790.42	0.00	903.06	0.00	790.42	790.42	(112.64)	0.00	(112.64)
6/19/2014	60.00	135.49	0.00	195.49	0.00	135.49	135.49	(60.00)	0.00	(60.00)
6/24/2014	108.12	339.09	0.00	447.21	0.00	339.09	339.09	(108.12)	0.00	(108.12)
6/27/2014	26.35	67.96	0.00	94.31	0.00	67.96	67.96	(26.35)	0.00	(26.35)
6/27/2014	0.00	550.35	0.00	550.35	0.00	550.35	550.35	0.00	0.00	0.00
7/2/2014	103.61	89.50	0.00	193.11	0.00	89.50	89.50	(103.61)	0.00	(103.61)
7/11/2014	560.99	2,988.72	81.60	3,631.31	0.00	3,069.78	3,069.78	(560.99)	(0.54)	(561.53)
7/16/2014	214.31	2,095.40	0.00	2,309.71	0.00	2,096.08	2,096.08	(214.31)	0.68	(213.63)

Appendix G

City of Greenville
Supporting Documentation - Undeposited Utility Receipts

Deposit Date	Recorded Cash Receipts (1)	Recorded Check and Money Order Receipts (1)	Unrecorded Checks (1)	Total Receipts	Cash Deposited	Checks and Money Orders Deposited	Total Deposited	Cash Long/(Short)	Checks Long/(Short)	Total Undeposited*
7/17/2014	142.42	588.51	0.00	730.93	0.00	588.51	588.51	(142.42)	0.00	(142.42)
7/21/2014	77.90	159.26	0.00	237.16	0.00	159.26	159.26	(77.90)	0.00	(77.90)
7/25/2014	228.87	427.35	0.00	656.22	0.00	427.35	427.35	(228.87)	0.00	(228.87)
7/31/2014	0.00	354.67	0.00	354.67	0.00	354.67	354.67	0.00	0.00	0.00
8/1/2014	0.00	0.00	50.00	50.00	0.00	50.00	50.00	0.00	0.00	0.00
8/8/2014	45.00	162.30	0.00	207.30	0.00	162.01	162.01	(45.00)	(0.29)	(45.29)
8/8/2014	26.05	556.14	0.00	582.19	0.00	556.14	556.14	(26.05)	0.00	(26.05)
8/8/2014	90.88	322.04	0.00	412.92	0.00	322.04	322.04	(90.88)	0.00	(90.88)
8/8/2014	356.09	201.86	0.00	557.95	0.00	201.86	201.86	(356.09)	0.00	(356.09)
8/8/2014	42.52	437.29	36.06	515.87	0.00	473.33	473.33	(42.52)	(0.02)	(42.54)
8/12/2014	437.20	2,172.11	0.00	2,609.31	0.00	2,171.81	2,171.81	(437.20)	(0.30)	(437.50)
8/13/2014	180.95	1,551.71	0.00	1,732.66	0.00	1,551.71	1,551.71	(180.95)	0.00	(180.95)
8/19/2014	250.15	1,052.95	10.00	1,313.10	0.00	1,062.95	1,062.95	(250.15)	0.00	(250.15)
8/19/2014	0.00	0.00	471.47	471.47	0.00	471.47	471.47	0.00	0.00	0.00
8/21/2014	0.00	458.19	0.00	458.19	0.00	458.19	458.19	0.00	0.00	0.00
8/26/2014	145.25	213.53	0.00	358.78	0.00	213.53	213.53	(145.25)	0.00	(145.25)
9/5/2014	520.25	1,591.04	0.00	2,111.29	0.00	1,591.12	1,591.12	(520.25)	0.08	(520.17)
9/9/2014	185.06	1,156.73	10.00	1,351.79	0.00	1,166.73	1,166.73	(185.06)	0.00	(185.06)
9/15/2014	31.77	919.57	0.00	951.34	0.00	919.57	919.57	(31.77)	0.00	(31.77)
9/15/2014	391.50	2,569.73	81.06	3,042.29	0.00	2,650.76	2,650.76	(391.50)	(0.03)	(391.53)
9/19/2014	271.96	574.64	5.00	851.60	0.00	579.64	579.64	(271.96)	0.00	(271.96)
9/23/2014	0.00	117.41	0.00	117.41	0.00	117.41	117.41	0.00	0.00	0.00
9/23/2014	0.00	439.04	0.00	439.04	0.00	439.04	439.04	0.00	0.00	0.00
10/7/2014	846.46	1,683.83	0.00	2,530.29	0.00	1,683.83	1,683.83	(846.46)	0.00	(846.46)
10/14/2014	138.94	1,285.50	0.00	1,424.44	0.00	1,285.50	1,285.50	(138.94)	0.00	(138.94)
10/14/2014	921.45	512.35	0.00	1,433.80	0.00	512.35	512.35	(921.45)	0.00	(921.45)
10/16/2014	142.57	2,002.05	341.30	2,485.92	0.00	2,343.35	2,343.35	(142.57)	0.00	(142.57)
10/20/2014	0.00	0.00	264.25	264.25	0.00	264.25	264.25	0.00	0.00	0.00
10/23/2014	0.00	229.84	0.00	229.84	0.00	229.84	229.84	0.00	0.00	0.00
10/24/2014	0.00	0.00	605.93	605.93	0.00	605.93	605.93	0.00	0.00	0.00
10/31/2014	0.00	0.00	814.57	814.57	0.00	814.57	814.57	0.00	0.00	0.00
11/7/2014	599.69	258.39	0.00	858.08	0.00	258.39	258.39	(599.69)	0.00	(599.69)
11/13/2014	1,063.10	3,898.90	30.53	4,992.53	0.02	3,929.60	3,929.62	(1,063.08)	0.17	(1,062.91)
11/17/2014	239.24	2,384.92	0.00	2,624.16	0.00	2,386.58	2,386.58	(239.24)	1.66	(237.58)
11/19/2014	156.02	310.00	0.00	466.02	0.00	310.00	310.00	(156.02)	0.00	(156.02)
11/26/2014	296.44	375.66	50.00	722.10	0.00	425.66	425.66	(296.44)	0.00	(296.44)
12/2/2014	65.53	395.59	0.00	461.12	0.00	395.59	395.59	(65.53)	0.00	(65.53)
12/5/2014	269.31	444.41	0.00	713.72	0.00	444.51	444.51	(269.31)	0.10	(269.21)
12/8/2014	40.00	687.93	0.00	727.93	0.00	687.91	687.91	(40.00)	(0.02)	(40.02)
12/12/2014	501.39	2,136.45	0.00	2,637.84	0.00	2,136.44	2,136.44	(501.39)	(0.01)	(501.40)
12/17/2014	293.70	1,947.11	0.00	2,240.81	0.00	1,947.11	1,947.11	(293.70)	0.00	(293.70)
12/30/2014	797.40	829.72	0.00	1,627.12	0.00	829.72	829.72	(797.40)	0.00	(797.40)
Total 2014	\$ 20,564.77	80,734.47	3,549.57	104,848.81	0.19	84,284.97	84,285.16	(20,564.58)	0.93	(20,563.65)

Appendix G

City of Greenville
Supporting Documentation - Undeposited Utility Receipts

Deposit Date	Recorded Cash Receipts (1)	Recorded Check and Money Order Receipts (1)	Unrecorded Checks (1)	Total Receipts	Cash Deposited	Checks and Money Orders Deposited	Total Deposited	Cash Long/(Short)	Checks Long/(Short)	Total Undeposited*
1/6/2015	155.31	742.50	5.00	902.81	0.00	747.50	747.50	(155.31)	0.00	(155.31)
1/20/2015	565.29	2,882.11	124.50	3,571.90	1.07	3,005.65	3,006.72	(564.22)	(0.96)	(565.18)
1/20/2015	0.00	500.22	0.00	500.22	0.00	500.22	500.22	0.00	0.00	0.00
1/20/2015	367.02	990.34	0.00	1,357.36	0.00	990.34	990.34	(367.02)	0.00	(367.02)
1/23/2015	82.31	377.58	0.00	459.89	0.00	377.58	377.58	(82.31)	0.00	(82.31)
1/23/2015	0.00	858.44	45.00	903.44	0.00	903.57	903.57	0.00	0.13	0.13
2/2/2015	536.66	615.62	152.42	1,304.70	0.00	768.04	768.04	(536.66)	0.00	(536.66)
3/17/2015	67.18	1,628.72	522.47	2,218.37	0.00	2,151.19	2,151.19	(67.18)	0.00	(67.18)
3/30/2015	193.40	640.92	482.37	1,316.69	0.00	1,123.29	1,123.29	(193.40)	0.00	(193.40)
4/3/2015	202.77	477.55	0.00	680.32	0.00	477.55	477.55	(202.77)	0.00	(202.77)
4/7/2015	576.92	727.16	0.00	1,304.08	0.00	727.16	727.16	(576.92)	0.00	(576.92)
4/14/2015	634.70	2,379.81	46.19	3,060.70	0.00	2,425.82	2,425.82	(634.70)	(0.18)	(634.88)
4/16/2015	97.98	1,035.66	5.00	1,138.64	0.00	1,040.58	1,040.58	(97.98)	(0.08)	(98.06)
4/17/2015	36.79	908.58	680.00	1,625.37	0.00	1,588.58	1,588.58	(36.79)	0.00	(36.79)
4/22/2015	0.00	809.88	0.00	809.88	0.00	809.88	809.88	0.00	0.00	0.00
4/22/2015	41.00	844.67	0.00	885.67	0.00	844.67	844.67	(41.00)	0.00	(41.00)
4/30/2015	412.84	766.15	40.00	1,218.99	0.00	806.15	806.15	(412.84)	0.00	(412.84)
December 2015 (3)	6,537.91 (2)	6,428.06	242.10	13,208.07	0.00	6,670.16	6,670.16	(6,537.91)	(0.00)	(6,537.91)
Total 2015 \$	10,508.08	23,613.97	2,345.05	36,467.10	1.07	25,957.93	25,959.00	(10,507.01)	(1.09)	(10,508.10)
January 2016 (3)	2,839.02	6,969.95	85.53	9,894.50	0.00	6,594.64	6,594.64	(2,839.02)	(460.84) (4)	(3,299.86)
February 2016 (3)	3,303.66	7,259.08	226.74	10,789.48	0.00	7,319.94	7,319.94	(3,303.66)	(165.88) (4)	(3,469.54)
March 2016 (3)	1,979.21	8,210.29	105.00	10,294.50	0.00	6,867.61	6,867.61	(1,979.21)	(1,447.68) (4)	(3,426.89)
April 2016 (3)	2,328.17	5,571.21	80.53	7,979.91	0.00	5,651.74	5,651.74	(2,328.17)	(0.00)	(2,328.17)
Total 2016	10,450.06	28,010.53	497.80	38,958.39	0.00	26,433.93	26,433.93	(10,450.06)	(2,074.40)	(12,524.46)
Total \$	41,522.91	132,358.97	6,392.42	180,274.30	1.26	136,676.83	136,678.09	(41,521.65)	(2,074.56)	(43,596.21)

* The table provides supporting documentation for the undeposited utility receipts totaling \$43,596.21 for the year ended December 31, 2014; periods of 2015 including January 1 through February 2, March 17 through April 30, and December 5 through December 31, 2015; and the period January 1, 2016, through April 18, 2016; the time periods during which utility reports, payment logs, and/or manual receipts slips were available.

- (1) Method of payment was not recorded on payment logs, utility reports, and some of the manual receipt slips. Therefore, the method of payment was determined to be cash based on a comparison of payment records to the contents of deposits.
- (2) The former City Clerk recorded payments totaling \$5,387.18 to seven old, inactive accounts on December 21, 2015, that were unusually large amounts, not typical of a monthly utility payment.
- (3) Receipt activity was summarized for December 2015 and January, February, March, and April of 2016 because initial receipt records were not available and utility payments were not posted in the computerized utility system at time of receipt.
- (4) Computerized utility records indicate payments were received on these accounts. For previous months reviewed these utility customers paid their utility bills by check. However, check payments for January through March 2016 were not located in deposits and are missing.

Appendix H

City of Greenville
Supporting Documentation - Undeposited Municipal Division Receipts

Receipt Date or Court Date	Manual Receipt Slip Number or Other Source	Method of Payment	Ticket Number	Amount
1/7/14	732686	Not indicated	30075751	\$ 183.00
1/10/14	732690	Not indicated	30075776	183.00
1/14/14	732694	Not indicated	30075650	283.00
1/16/14	732695	Not indicated	30075810	267.50
2/28/14	42909	Not indicated	30075738	96.50
2/28/14	42910	Not indicated	30075737	146.50
3/19/14	Agreement To Pay Form	Not indicated	30075649	40.00
3/20/14	Agreement To Pay Form	Not indicated	30075709	70.00
3/20/14	Case File	Not indicated	30075781	183.00
3/26/14	42933	Not indicated	30075787	230.00
3/31/14	42936	Cash	30075793	10.00
4/30/14	42943	Cash	30075732	204.50
5/6/14	42950	Not indicated	30075789 & 30075790	74.00
5/14/14	Agreement To Pay Form	Not indicated	30075709	162.50
5/15/14	Agreement To Pay Form	Not indicated	30075803	100.00
5/15/14	42956	Cash	30075791	200.00
5/15/14	Ticket and Case File	Not indicated	30075715	232.50
5/15/14	Ticket and Case File	Not indicated	30075721	88.00
5/22/14	42959	Cash	30075800	183.00
6/24/14	Agreement To Pay Form	Not indicated	30075803	432.50
7/16/14	42998	Not indicated	30075826	133.00
9/17/14	953840	Cash	30075782	432.50
9/18/14	Case File	Not indicated	30075818	182.50
11/5/14	953873	Not indicated	30075893	232.50
11/6/14	953875	Not indicated	30075795	50.00
11/13/14	(1)	Not indicated	30075795	82.50
11/12/14	Agreement To Pay Form	Not indicated	30075894	20.00
11/13/14	Case File	Not indicated	30075906	120.50
12/30/14	323419	Cash	30075794	267.00
1/13/15	323428	Cash	30075919	183.00
1/13/15	Agreement To Pay Form	Not indicated	30075895	5.00
1/15/15	525438	Not indicated	30075910	233.00
3/17/15	323469	Cash	30075851	226.00
3/18/15	323468	Cash	30075894	100.50
4/20/15	Case File	Not indicated	30075915	10.00
5/13/15	323513	Cash	30075932	176.00
5/13/15	Agreement To Pay Form	Not indicated	30075915	10.00
6/23/15	323551	Cash	30075814	257.50
July 2015	Case File	Not indicated	30075853	165.50
7/9/15	Agreement To Pay Form	Not indicated	30075915	60.00
7/15/15	Agreement To Pay Form	Not indicated	30075933	100.00

Appendix H

City of Greenville
Supporting Documentation - Undeposited Municipal Division Receipts

Receipt Date or Court Date	Manual Receipt Slip Number or Other Source	Method of Payment	Ticket Number	Amount
7/20/15	323570	Cash	30076014	326.00
8/11/15	Agreement To Pay Form	Not indicated	30075915	50.00
9/17/15	142410	Cash	30075964	89.50
9/17/15	142411	Not indicated	30076021	226.00
9/21/15	Agreement To Pay Form	Not indicated	30076018	76.00
9/21/15	Agreement To Pay Form	Not indicated	30075957	125.00
10/5/15	Agreement To Pay Form	Not indicated	30075915	50.00
10/30/15	142434	Cash	(2)	20.00
10/30/15	142436	Not indicated	30075817	30.00
11/1/15	142435	Cash	(2)	20.00
November 2015	Case File	Not indicated	30075802	183.00
11/04/15	142445	Not indicated	30076017	226.00
11/06/15	Agreement To Pay Form	Not indicated	30075965	125.50
11/09/15	Agreement To Pay Form	Not indicated	30076018	50.00
11/09/15	142448	Cash	30075969	276.00
11/16/15	Agreement To Pay Form	Not indicated	30075971	113.50
11/17/15	Agreement To Pay Form	Not indicated	30075957	101.00
11/18/15	Agreement To Pay Form	Not indicated	30075871	92.87
12/31/15	142477	Cash	30075817	50.00
01/04/16	142481	Cash	30076102	260.50
02/29/16	Agreement To Pay Form	Not indicated	30075895	195.00
03/04/16	553802	Cash	30075817	50.00
03/10/16	Agreement to Pay Form	Not indicated	30076018	50.00
03/29/16	142515	Cash	(2)	125.50
03/31/16	553818	Cash	30075817	200.00
03/31/16	553820	Cash	(2)	139.50
			Total	<u>\$ 9,667.37</u>

(1) The case file indicated \$132.50 was assessed. Receipt slip number 953875 was issued for \$50 and showed a balance due of \$32.50. The case file was marked paid with a date of November 13, 2014; therefore, the remaining \$82.50 (\$50+\$32.50) was shown receipted on this date.

(2) A case file or ticket was not retained; however, a manual receipt slip was issued indicating it was for a ticket or noted the ticket offense.

Appendix I

City of Greenville

Supporting Documentation - Former City Clerk Personal Bank Account Disbursement Activity

Vendor	Amount Spent				Total Number of Transactions
	Year Ended December 31,		January 1 to	Total	
	2014	2015	April 30 2016		
QVC	\$ 8,096.48	4,144.11	925.78	13,166.37	573
JTV (Jewelry Television)	5,503.29	5,409.69	1,468.98	12,381.96	449
Overdraft charges (1)	2,425.00	2,850.00	800.00	6,075.00	153
Casinos	5,964.35	2,333.95	2,074.98	10,373.28	124
ATM fees (1)	72.00	46.50	36.00	154.50	103
Clothing stores	2,896.93	2,773.94	808.49	6,479.36	87
Department stores	1,744.04	1,452.48	1,313.12	4,509.64	71
Retail stores	2,085.49	1,478.95	478.96	4,043.40	59
Fuel and convenience stores	337.05	202.10	214.16	753.31	27
Specialty stores	746.53	295.96	233.83	1,276.32	21
Outdoor and sporting goods stores	253.22	283.69	79.16	616.07	10
Shoe stores	62.13	57.32	318.38	437.83	7
Children's clothing and toy stores	29.61	51.04	16.19	96.84	7
Withdrawal (1)	100.00	100.00	130.00	330.00	5
HSN	0.00	104.21	0.00	104.21	4
Restaurants and bars	49.79	157.95	0.00	207.74	4
Telephone and trash service	699.60	110.00	0.00	809.60	4
Grocery stores	103.61	0.00	34.70	138.31	3
Medical provider	0.00	0.00	50.50	50.50	2
Debt collection company	0.00	0.00	361.72	361.72	2
Credit card company	0.00	50.00	0.00	50.00	1
Total	\$ 31,169.12	21,901.89	9,344.95	62,415.96	1,716

(1) This is not a vendor name, but represents the purpose of the transactions.