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Missouri State Auditor

City of Parma

Report No. 2020-038

July 2020

auditor.mo.gov



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CITIZENS SUMMARY

Findings in the audit of the City of Parma

Background

In late 2018, the State Auditor's Office (SAO) Whistleblower Hotline received various complaints and information about the operations and finances of the City of Parma. The SAO sent a letter dated January 11, 2019, to the Mayor notifying her that our office was conducting an initial review of the allegations to determine if the complaints were credible and requested records be provided to our office. The Mayor provided a response and some of the requested records in February 2019; however, not all records requested were received and additional efforts were being made to obtain the remaining records. A new Mayor and 2 new Board members were elected on April 10, 2019, and were sworn into office on April 16, 2019. The SAO was notified on April 17, 2019, of fires that occurred on the evening of April 16, 2019, that destroyed most of city hall and the city's computers, some city records, and the Mayor's home. Ongoing investigations into the fires are being conducted by the New Madrid County Sheriff's office. On April 18, 2019, the SAO sent investigators to the City of Parma to further investigate the initial allegations and gather records. On April 18, 2019, the Board requested/authorized the SAO to conduct an audit, and the SAO agreed to conduct the audit.

The SAO issued subpoenas to AT&T, Verizon Wireless, Verizon, Green Dot Bank, and Ameren to produce records related to disbursements made from city bank accounts. Representatives of the SAO took the testimony of Mayor Tyus Byrd, City Clerk Helen Frye, and Alderman Simon Wofford (the Mayor's father) and issued subpoenas to the Mayor, City Clerk, and Alderman Wofford to compel them to produce records and documents related to their testimonies. The SAO attempted to take the testimony of Water Supervisor David Thatch (a relative of the Mayor) on various occasions. However, he failed to show up at scheduled meetings or cooperate. In addition, SAO auditors recorded interviews with current and former Board members and former employees and requested copies of any city records they had. A letter was also sent to former Alderwoman Dr. Moneen Jones requesting that she provide proof of payment for all utility services relating to her account during the period of April 2017 through April 2019, the time period she served on the Board.

Misappropriated Monies

From April 14, 2015, through April 16, 2019, monies totaling at least \$115,582 were misappropriated from the city. Payroll overpayments of \$24,960 were made to the Mayor, \$17,685 to the City Clerk, and \$975 to the Water Supervisor. An improper withdrawal and payments of \$22,321 were made by/to the Mayor, and improper payments of \$10,720 were made to the City Clerk, \$5,265 to the Water Supervisor, and \$932 to Alderman Wofford's business. Improper purchases of \$11,249 were made by the Mayor, \$9,220 by the City Clerk, and \$538 by the Water Supervisor, and the purchaser of some items totaling \$4,673 was unknown. Improperly recorded utility payments and utility adjustments of \$2,286 were applied to the account of the Mayor, \$2,414 to the account of the Water Supervisor, \$742 to the account of Alderman Wofford, \$332 to the account of Alderwoman Jones, and \$1,270 to the account of a church. Board meeting minutes, disbursement listings, and financial reports were falsified to conceal improper payments and declining cash balances.

Oversight, Annual Audits, and City Code and Ordinances	The Board did not establish adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the Mayor and City Clerk. The city does not obtain annual audits as required, and city officials do not know when the last audit of city finances occurred. The Board has not complied with city code and has not established or updated city code or ordinances as appropriate.
Disbursements and Bond Requirements	The City Clerk did not provide bank statements, a complete and accurate list of bills, complete and accurate financial information, or monthly utility reports to the Board for review at monthly meetings. The Mayor and City Clerk did not fund and maintain account balances in accordance with bond requirements. The Mayor and/or City Clerk made excessive and unauthorized transfers between various bank accounts, allowing improper disbursements to occur and not be detected. The Board does not adequately monitor city activities for conflicts of interest, and paid \$6,600 to businesses owned by the City Clerk's husband, \$2,100 to the City Clerk's husband, and over \$5,000 to Alderman Wofford's business. Numerous questionable, unreasonable, and/or unnecessary purchases were made totaling \$6,221. The Board did not ensure some bills were paid timely resulting in late fees and finance charges. The city did not maintain mileage and fuel logs, and the amount of fuel purchased at local gas stations appeared excessive.
Payroll and Related Matters	The City Clerk did not timely file and remit various payroll taxes, and as a result, the city was assessed over \$114,000 in past due taxes, interest, and penalties. The Mayor and City Clerk issued payroll advances/loans to employees totaling \$5,400 in violation of the Missouri Constitution. Timesheets/cards were not prepared by some city employees and timesheets/cards prepared by other employees were not retained or located at city hall. The city does not have personnel policies to address timesheets/cards, leave records, hours of work, and how overtime and compensatory time is to be calculated. Questionable payroll payments were made to the City Clerk for vacation leave and compensatory time/overtime, and to the Water Supervisor for overtime. The City Clerk failed to garnish wages and remit child support garnishments withheld to the Missouri Department of Social Services Family Support Payment Center as required.
Utility System Controls and Procedures	Improper adjustments were made or were likely made to the utility accounts of the Mayor, Water Supervisor, Alderman Wofford, Alderwoman Jones, and a church without obtaining independent approval or maintaining adequate documentation to support the reason for the adjustments. City personnel do not prepare proper reconciliations related to utility services. Refundable utility deposits held in the Water and Sewer Deposit Escrow bank account are not accounted for properly. The City Clerk did not file returns with the Department of Revenue or remit sales taxes collected related to water services provided.
Budgets and Financial Reporting	The city does not prepare annual budgets, file annual financial reports timely, or publish semiannual financial statements in compliance with state law. As a result of not timely submitting a financial report to the State Auditor's Office as required by law, \$47,500 in fines were imposed by the Department of Revenue.

Electronic Data Security

The Mayor, City Clerk, and former City Collector shared the user identification and password for the city's utility software application. The city had 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 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.

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NICOLE GALLOWAY, CPA

Missouri State Auditor

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

We have audited certain operations of the City of Parma as they relate to the city's finances in fulfillment of our duties under Chapter 29, RSMo. Due to concerns regarding missing monies and improper payments, the State Auditor initiated the audit with the approval of the City of Parma Board of Aldermen. The scope of our audit included, but was not necessarily limited to, the period from April 14, 2015, through April 16, 2019. The objectives of our audit were to:

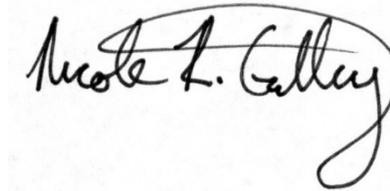
1. Evaluate the city's internal controls over certain management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.
4. Determine the extent of monies misappropriated from the city.

Our methodology included reviewing minutes of meetings, written policies and procedures, 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) misappropriated monies totaling at least \$115,582. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Parma.



Nicole R. Galloway, CPA
State Auditor

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City of Parma

Introduction

Background

The former Mayor, Tyus Byrd, was elected on April 14, 2015, and served one term of office through April 16, 2019. The former City Clerk, Helen Frye, began employment on June 9, 2015, and served until April 12, 2019.¹ The former Mayor and former City Clerk were primarily responsible for the financial accounting functions and records of the city and are referred to as the Mayor and City Clerk throughout the remainder of this report. Other city employees assisted with some of the financial functions and records of the city from April 2015 through April 2019.

- Receipts - The former City Collector collected, receipted, and posted utility payments in the electronic utility system and prepared utility deposits. The Mayor and City Clerk also collected, receipted, and posted utility payments in the electronic utility system, and the City Clerk primarily made deposits.
- Disbursements - The City Clerk prepared a listing of bills to be paid each month for the Board's approval; maintained supporting documentation; prepared, signed, and distributed checks; posted payments to the accounting records; and transferred monies between bank accounts. The Mayor also signed checks and transferred monies between bank accounts.
- Payroll - Some city employees initially prepared manual timesheets then they started using electronic time cards. These time records were submitted to the City Clerk. The City Clerk calculated and posted hours worked into the electronic accounting system and prepared, signed, and distributed payroll checks. The Mayor also signed payroll checks.
- Bank accounts - The City Clerk received and reconciled monthly bank statements to accounting records. The Mayor indicated she reviewed the bank statements and reconciliations. However, her review was not documented.
- Reporting - The City Clerk prepared meeting minutes and financial reports for the Board of Aldermen. Meeting minutes and financial reports were typically signed by the Mayor and City Clerk to note their review and approval.

Helen Frye also served as the Court Clerk of the municipal division. She was paid \$1,325 for being the Court Clerk from June 2015 through June 2018

¹ Personnel files documenting the start date and termination date of the City Clerk could not be located. The City Clerk indicated in sworn testimony that she began employment on May 26, 2015; however, her first paycheck was issued for the pay period June 9, 2015, through June 15, 2015. Therefore, we determined she began employment on June 9, 2015. Our review of city records indicate that April 12, 2019, was the last date the City Clerk signed city checks.



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Introduction

from the General, Payroll, and municipal division bank accounts, including \$75 in March 2017, June 2017, March 2018, and May 2018, \$150 in September 2016, December 2016, and June 2018, \$275 in December 2015, and \$300 in June 2015. Our audit did not include municipal division operations (Thirty-Fourth Judicial Circuit - City of Parma Municipal Division).

The Mayor hired a relative, David Thatch, as a Water/Sewer Operator in December 2015 and promoted him to Water Supervisor sometime during 2016. He terminated employment in April 2019. We could not determine the specific date when David Thatch started serving as the Water Supervisor. However, he was listed as the Water Supervisor in the Board meeting minutes on September 20, 2016. David Thatch also sometimes served as a bailiff for the municipal division and was paid \$50 per court date. He was paid \$200 from municipal division bank accounts for court dates in March 2016, December 2016, March 2017, and June 2017.

Simon Wofford was elected to the Board of Aldermen in April 2016 and served on the Board until June 2020. Alderman Wofford is the Mayor's father.

In late 2018, the State Auditor's Office (SAO) Whistleblower Hotline received various complaints and information about the operations and finances of the City of Parma. Under Section 29.221, RSMo, the SAO sent a letter dated January 11, 2019, (see Appendix A) to the Mayor notifying her that our office was conducting an initial review of the allegations to determine if the complaints were credible and requested records be provided to our office. The Mayor provided a response and some of the requested records in February 2019, including some Board meeting minutes. However, not all records requested were received and additional efforts were being made to obtain the remaining records. A new Mayor and 2 new Board members were elected on April 10, 2019, and were sworn into office on April 16, 2019. The SAO was notified on April 17, 2019, of fires that occurred on the evening of April 16, 2019, that destroyed most of city hall and the city's computers, some city records, and the Mayor's home. Ongoing investigations into the fires are being conducted by the New Madrid County Sheriff's office. On April 18, 2019, the SAO sent investigators to the City of Parma to further investigate the initial allegations and gather records. The Board passed an ordinance formally requesting and authorizing an audit by the SAO on April 18, 2019, and the SAO subsequently agreed to conduct the audit under Chapter 29, RSMo.

The SAO issued subpoenas to AT&T, Verizon Wireless, Verizon, Green Dot Bank, and Ameren (see Appendixes G, H, I, J, and K) to produce records related to disbursements made from city bank accounts. Representatives of the SAO took the testimony of the City Clerk on September 16, 2019, and the



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testimony of the Mayor and Alderman Wofford on September 23, 2019.² The SAO also issued subpoenas to the Mayor, City Clerk, and Alderman Wofford (see Appendixes L, M, and N) to compel them to produce records and documents related to their testimonies. The SAO attempted to take the testimony of the Water Supervisor on various occasions. However, he failed to show up at scheduled meetings or cooperate. In addition, SAO auditors recorded interviews with current and former Board members and former employees and requested copies of any city records they had. A letter was also sent to former Alderwoman Dr. Moneen Jones requesting that she provide proof of payment (canceled checks, copies of money orders, city receipt slips, payment stubs, etc.) for all utility services relating to her account during the period of April 2017 through April 2019, the time period she served on the Board. Appendixes F through N include redactions. These redactions are of information of a personal, privileged, or sensitive nature, and/or of information that is not directly related to the information requested in the subpoena.

The city's fiscal year is July 1 through June 30. The scope of our audit included, but was not necessarily limited to the period April 14, 2015, through April 16, 2019, the time period during which the Mayor served. We applied procedures to city receipt and disbursement records (including payroll), to determine the amount of misappropriated monies, and the methods used to perpetrate and conceal the theft.

² Testimonies were given under oath and were recorded by a court reporter.

City of Parma

Management Advisory Report

State Auditor's Findings

1. Misappropriated Monies

From April 14, 2015, through April 16, 2019, monies totaling at least \$115,582³ were misappropriated from the city. Payroll overpayments totaling \$43,620 were made to the Mayor, City Clerk, and Water Supervisor, and improper withdrawal and payments totaling \$39,238 were made by/to the Mayor, City Clerk, Water Supervisor, and Alderman Wofford's business. Improper purchases totaling \$25,680 were made by the Mayor, City Clerk, and Water Supervisor, and the purchaser of some items was unknown. Improperly recorded utility payments totaling \$533 and utility adjustments totaling \$4,625 were applied to the accounts of the Mayor, the Water Supervisor, Alderman Wofford, Alderwoman Jones, and a church, and we estimated \$1,886 of additional improper utility adjustments were made to their accounts during periods that records were not available. Board meeting minutes, disbursement listings, and financial reports were falsified to conceal improper payments and declining cash balances.

The following table provides a summary of the amounts misappropriated and identifies the appendixes where specific details are reported.

Type of Improper Transaction	Mayor	City Clerk	Water Supervisor	Alderman Wofford	Alderwoman Jones	Church	Unknown (1)	Total
Payroll overpayments (Appendix B)	\$ 24,960	17,685	975	0	0	0	0	43,620
Improper withdrawal and payments (Appendix C)	22,321	10,720	5,265	932	0	0	0	39,238
Improper purchases (Appendix D)	11,249	9,220	538	0	0	0	4,673	25,680
Improperly recorded utility payments (Appendix E)	224	0	0	71	187	51	0	533
Improper utility adjustments (Appendix E)	1,364	0	1,938	404	145	774	0	4,625
Estimated improper utility adjustments (Appendix E)	698	0	476	267	0	445	0	1,886
Total	\$ 60,816	37,625	9,192	1,674	332	1,270	4,673	115,582

(1) Improper purchases were made using the city's Walmart credit card. However, the related invoices were not signed and we could not determine who was responsible for the purchases. In addition, one check was issued to a cellular phone store, but we could not determine who made the purchase.

³ Amounts presented in the report findings are rounded to the nearest dollar, whereas amounts presented in the report appendixes are not rounded.



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Management Advisory Report - State Auditor's Findings

Questionable disbursements and payroll payments (see MAR finding numbers 3.5 and 4.5) were also identified that may represent additional improper purchases or overpayments. Payments that violated state law regarding conflicts of interest (see MAR finding number 3.4) were also identified. In addition, Board meeting minutes initially provided to us by the Mayor and City Clerk were falsified (see Appendix F).

Payroll overpayments

Payroll overpayments totaling \$43,620 were made to the Mayor, City Clerk, and Water Supervisor from April 14, 2015, through April 16, 2019.⁴ Missouri Constitution, Article VII, Section 13 states, "The compensation of state, county and municipal officers shall not be increased during the term of office" In addition, City Code, Section 115.060 states, "The salary of an officer shall not be changed during the time for which he/she was elected or appointed."

Mayor

Payroll overpayments totaling \$24,960 were made to the Mayor. The Mayor's salary at the beginning of her term was \$400 a month, and as a result, the Mayor should have only been paid \$400 per month during her term of office from April 2015 through April 2019.

Appendix B shows all payroll checks written to the Mayor during her term of office compared to what her appropriate monthly salary amount should have been. City payroll ledgers, payroll check stubs, and canceled checks were used to document the payment details at Appendix B. For instances in which payroll ledgers and payroll check stubs were not available, we determined gross pay based on the historical gross and net pay amounts. Both gross and net pay amounts are reported at Appendix B.

- The Mayor was issued 89 checks during her 4-year term of office, when only 49 checks should have been issued. In addition, the Mayor and City Clerk signed 80 of the 89 checks issued to the Mayor. Alderman Wofford and the City Clerk signed 6 checks, the former City Treasurer signed 2 checks, and a former Alderwoman and the City Clerk signed 1 check. The Mayor endorsed all 89 checks. Alderman Wofford endorsed 5 of the checks written to the Mayor, following the endorsement of the Mayor.
- The Mayor was appropriately paid \$400 per month during the monthly pay periods of May 2015 through January 2016 and for March and April 2016. However, the Mayor was improperly issued 2 monthly payroll checks of \$400 for February 2016. The timing of monthly payments during the pay periods of May 2015 through April 2016 was not

⁴ Payroll checks were issued from the city's General bank account from May 1, 2015, through October 30, 2015, and from the city's Payroll bank account from November 5, 2015, through April 16, 2019.



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Management Advisory Report - State Auditor's Findings

consistent. Payments were sometimes made at the first of the month and sometimes at the end of the month. The inconsistent timing of payments allowed these 2 payments in February 2016 to go undetected.

- From May 2016 until January 2019, the Mayor was improperly issued checks for \$500 instead of the appropriate \$400 amount. In some months only one \$500 check was improperly issued, and in other months 2 to 3 \$500 checks were improperly issued. In March 2019, the Mayor was improperly issued 2 checks for \$500 and one check for \$1,000. However, the Mayor was not paid during February 2019, thus a portion of these March payments may have represented a payment for February. The timing of payments from May 2016 until March 2019 was also inconsistent. Payments were sometimes made at the first of the month, middle of the month, and end of the month, allowing for the payroll overpayments to go undetected.

The Mayor was not issued a payment for her service from April 14 to April 30, 2015, or from April 1 to April 16, 2019, the portion of months in which her term started and ended. However, we made adjustments to the amount of the appropriate pay for these time periods on Appendix B.

Payment for posting cash bond

On February 15, 2017, the Mayor was improperly issued a check for \$1,000 from the Payroll bank account, with no taxes withheld. The Mayor and City Clerk signed the check, and the Mayor and Alderman Wofford endorsed the check. In a December 31, 2019, recorded interview with Alderman Wofford, he indicated this check was cashed at his personal bank and used to post a cash bond for a former city employee. The cash bond was subsequently applied to amounts due in the related court cases. Alderman Wofford indicated the \$1,000 was a loan from the city to the former employee, was authorized only by the Mayor and himself, and was to be paid back in monthly payments. However, the remainder of the Board did not approve this payment or the loan, the loan was not recorded in the city's records, and no repayment was made. Because the check was issued to the Mayor and signed and endorsed by the Mayor, the payment is shown as an overpayment to the Mayor.

Payments for vacation leave

The Mayor was improperly paid \$3,000 in lieu of taking vacation leave. The Mayor was issued 6 separate checks for \$500 for vacation leave on July 21, 2016, May 25, 2017, June 7, 2017, July 18, 2017, February 27, 2018, and April 5, 2018. The memo line of the check issued in July 2016 indicated it was for vacation for the period of April 2015 through April 2016, and the remaining 5 checks only indicated they were issued for vacation. As noted above, the Mayor's salary was only \$400 per month and she received compensation for each month of her term of office. In addition, city records, sworn testimony, and recorded interviews of city officials and employees



City of Parma
Management Advisory Report - State Auditor's Findings

indicate the Mayor was absent from the city at various times during her term of office.

While City Code, Section 120.180 states, "Full-time elected officials shall have one (1) week vacation per year;" it also states, "In certain essential positions, e.g., Police, Clerk, etc., the employee may elect to receive a comparable paycheck in lieu of vacation." However, because the mayor position is not considered an essential position or a city employee, the Mayor was not entitled to receive payment in lieu of vacation leave.

City Clerk

Payroll overpayments totaling \$17,685 were made to the City Clerk. Appendix B shows all payroll checks written to the City Clerk during the audit period compared to what the appropriate payments for the position should have been. City payroll ledgers, payroll check stubs, and canceled checks were used to document the payment details on Appendix B. For instances in which payroll ledgers and payroll check stubs were not available, we determined gross pay and hours worked based on the historical gross and net pay amounts. Any overtime/compensatory time paid was calculated by auditors at time and a half. Overtime/compensatory time calculated, gross pay amounts, and net pay amounts are reported at Appendix B.

From June 2015 through August 2015, city records indicate the City Clerk was paid a salary of \$263 per month and a salary of \$300 for September 2015. The City Clerk also received a percentage of utility collections in July, August, and September 2015, when she assisted with those duties. However, city records and testimony indicate the City Clerk did not typically collect these utility monies.

Another city employee served as the City Treasurer until June 30, 2015, and was paid a salary of \$400 per month for those duties. According to city records and testimony, the City Clerk served in the position of City Treasurer from September 1, 2015, to April 16, 2019. The City Clerk received 2 salary payments of \$400 for this position (in September 2015 and December 2015).

On September 10, 2015, city records indicated the city discontinued paying the City Clerk for "duties performed" and started paying her weekly based on the number of hours worked. Based on payroll records maintained, the City Clerk was paid \$8 per hour from September 10, 2015, through April 28, 2016, and then was paid \$10 per hour for the rest of her employment with the city. Payroll records indicate the City Clerk typically worked 40 hours a week from September 10, 2015, through June 28, 2017, 20 to 40 hours per week from June 29, 2017, through July 31, 2018, and 40 hours per week from August 1, 2018, through December 31, 2018, and sporadically from January 1, 2019, through April 12, 2019.



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Duplicate payments

The City Clerk was paid a monthly salary for duties performed in September 2015 and December 2015, and was also paid an hourly rate for those same duties, resulting in \$1,296 of payroll overpayments. Duplicate payments for 6 pay periods were made to the City Clerk, resulting in \$2,800 of additional payroll overpayments. Some of the duplicate payments occurred because the timing of weekly payments was not consistent, allowing for the payroll overpayments to go undetected. Duplicate payments were made as follows:

- The City Clerk was improperly paid \$8 per hour from September 10, 2015, through September 30, 2015, after being paid a monthly salary totaling \$1,259 for the same duties performed in September 2015.

The City Clerk was issued 3 checks for her September 2015 monthly salary. A \$300 check was issued on August 28, 2015, for "City Clerk Salary for the Month of Sept;" a \$400 check was issued on September 4, 2015, for "Pd for City Treasure;" and a \$559 check was issued on September 11, 2015, for "Collector on Collection for Sept."

However, the City Clerk was also paid \$8 per hour worked from September 10, 2015, through September 30, 2015, for the same duties performed. As a result, the City Clerk was overpaid \$896 for 112 hours worked. The City Clerk was issued 3 checks for \$320 each (40 hours worked at \$8 per hour for 3 weeks). One check was issued on September 18, 2015, another check was issued on September 25, 2015, and another check was issued on October 1, 2015, for hours worked from September 10, 2015, through October 1, 2015. The \$320 check issued on October 1, 2015, included \$256 (4 days in September) of improper payments and \$64 (1 day in October) of proper payments. Because the City Clerk had already been paid a monthly salary for September 2015, she was not entitled to receive payment for hours worked each week from September 10, 2015, through September 30, 2015.

- On December 22, 2015, the City Clerk was improperly issued a \$400 check for treasurer duties. As noted above the city discontinued paying the City Clerk for "duties performed" and started paying the City Clerk for hours worked each week. From October 2015 through March 2019, the City Clerk was paid for hours worked each week instead of a monthly salary for duties performed. The City Clerk was properly paid for 40 hours of work each week in December 2015. As a result, this \$400 check for treasurer duties was a payroll overpayment.
- On March 17, 2016, the City Clerk was improperly issued check number 5177 for \$500 for the pay period of March 11, 2016, through March 17, 2016. However, the City Clerk also received check number 5168 on March 17, 2016, for that pay period.



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Management Advisory Report - State Auditor's Findings

- On September 14, 2016, the City Clerk was improperly issued check number 5445 for \$400 with no pay period indicated. However, the City Clerk had already received check number 5442 on September 8, 2016, for the pay period September 8, 2016, through September 14, 2016, and was subsequently issued check number 5458 on September 21, 2016, for the pay period of September 15, 2016, through September 20, 2016. Therefore, this check represented an extra payroll check.
- On October 19, 2016, the City Clerk was improperly issued check number 5501 for \$400 with no pay period indicated. However, the City Clerk had already received check number 5490 on October 11, 2016, for the pay period October 13, 2016, through October 19, 2016, and was subsequently issued check number 5510 on October 26, 2016, for the pay period of October 20, 2016, through October 26, 2016. Therefore, this check represented an extra payroll check.
- On December 22, 2016, the City Clerk was improperly issued check number 5602 for \$400 with no pay period indicated. However, the City Clerk had already received check number 5593 on December 21, 2016, for the pay period December 15, 2016, through December 21, 2016, and was subsequently issued check number 5607 on December 27, 2016, for the pay period of December 22, 2016, through December 28, 2016. Therefore, this check represented an extra payroll check.
- On January 4, 2017, the City Clerk was improperly issued check number 5623 for \$400 with no pay period indicated. However, the City Clerk had already received check number 5612 on January 3, 2017, for the pay period December 29, 2016, through January 4, 2017, and was subsequently issued check number 5626 on January 11, 2017, for the pay period of January 5, 2017, through January 11, 2017. Therefore, this check represented an extra payroll check.
- On January 27, 2017, the City Clerk was improperly issued check number 5652 for \$400 for the pay period of January 26, 2017, through February 1, 2017. However, the City Clerk also received check number 5650 on January 27, 2017, for the pay period of "26/19/2017 thru 2/1/2017". This was considered to be the same pay period because both checks were written the same day, the timing of other checks, and the apparent typographical error.
- On June 13, 2018, the City Clerk was issued check number 6362 for \$300 for the pay period of June 7, 2018, through June 13, 2018. However, the City Clerk had already received check number 6353 on June 9, 2018, for that pay period.



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Raise during term of office The City Clerk was overpaid \$10,164 from April 29, 2016, through April 12, 2019, as a result of improper raises during her term of office, in violation of the Missouri Constitution and City Code, Section 115.060 (noted above).

The City Clerk received an improper raise from \$8 per hour to \$10 per hour on April 29, 2016. As a result, the City Clerk was overpaid \$2,400 in 2016, \$3,657 in 2017, \$3,640 in 2018, and \$467 in 2019. Board meeting minutes did not document the Board's approval of the increase in the City Clerk's hourly rate of pay to \$10 in April 2016, and city ordinances were not revised for this change in compensation. In addition, Board meeting minutes did not document the Board's approval of the change in compensation from a monthly salary to an hourly rate of pay of \$8 per hour, and ordinances were not revised for these changes as noted in MAR finding number 2.3. Due to the lack of documentation, we could not determine the City Clerk's base salary and whether \$8 per hour was appropriate. As a result, there may be additional overpayments that we could not calculate.

**Payroll advances/
loans**

The City Clerk was also issued 5 payroll advances/loans totaling \$4,250. However, weekly payroll checks continued to be issued, and only \$825 of the payroll advances/loans were repaid, leaving an outstanding balance of \$3,425. As a result, the outstanding balance is shown as an overpayment. The City Clerk received payroll advances/loans on April 28, 2016, for \$250, on August 26, 2016, for \$500, on January 20, 2017, for \$1,000, on February 14, 2017, for \$1,000, and on February 8, 2018, for \$1,500.

Water Supervisor

Payroll overpayments totaling \$975 were made to the Water Supervisor. Appendix B shows all payroll checks written to the Water Supervisor during the audit period compared to what the appropriate payments for the position should have been. City payroll ledgers, payroll check stubs, and canceled checks were used to document the payment details on Appendix B. In instances in which payroll ledgers and payroll check stubs were not available, we determined gross pay and hours worked based on the historical gross and net pay amounts. Both gross and net pay amounts are reported at Appendix B.

Based on payroll records maintained, the Water Supervisor was typically paid \$7.56 or \$8.00 per hour from December 18, 2015, to February 11, 2016, \$8 per hour from February 12, 2016, through June 8, 2016, \$9.30 per hour from June 9, 2016, through December 28, 2016, and \$9.50 per hour from December 29, 2016, through April 10, 2019.

- The Water Supervisor was issued a \$500 payroll advance on September 30, 2016. However, weekly payroll checks continued to be issued and the advance was not repaid. As a result, the payroll advance is shown as an overpayment.



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- Discrepancies were noted between the hours worked that were recorded on payroll ledgers and check stubs and hours worked based on the calculation of gross pay of actual checks written, and as a result, the Water Supervisor was overpaid an additional \$475. For example, payroll records for check number 5986 dated September 20, 2017, indicated 40 hours were worked. However, based on the gross pay of the check and his hourly rate of \$9.50 per hour, the Water Supervisor was paid for 56 hours. During 2017, the Water Supervisor was paid \$152 (16 hours at \$9.50 per hour) more than payroll records indicated. During 2018, he was paid \$57 (6 hours at \$9.50 per hour) more than payroll records indicated. From January 1, 2019, through April 10, 2019, he was paid \$266 (28 hours at \$9.50 per hour) more than payroll records indicated.

Additional questionable overtime payments were made to the Water Supervisor (see MAR finding number 4.5). In addition, the city failed to pay the Water Supervisor overtime at time and a half in compliance with Fair Labor Standards Act (FLSA) requirements (see MAR finding number 4.4). As a result of the significant amount of questionable overtime payments, we did not determine the amount of overtime due to the Water Supervisor for the city's failure to comply with the FLSA.

Improper withdrawal and payments

Improper withdrawal and payments totaling \$39,238 were made by/to the Mayor; the City Clerk, her husband, and his business; the Water Supervisor; and Alderman Wofford's business from April 14, 2015, through April 16, 2019 (see Appendix C). These improper payments were not made from the city's Payroll bank account or recorded on payroll records; therefore, they are not reported as payroll overpayments in the section above.

Mayor

Supporting documentation was not available for \$22,321 of (1) checks improperly issued to the Mayor, (2) checks issued to cash for the purchase of prepaid debit cards and subsequently negotiated by the Mayor, and (3) a cash withdrawal made by the Mayor and City Clerk. The memo line of some of the checks indicated the purpose of the check was for the purchase of a prepaid debit card, additional compensation, and the reimbursement of travel, training, and miscellaneous expenses.

No documented purpose and additional pay

The purpose of 9 checks improperly issued to the Mayor totaling \$7,150 from November 16, 2016, to August 9, 2017, was not documented in the memo line of each check.

In addition, on August 10, 2016, check number 22961 for \$750 was improperly issued to the Mayor from the General bank account for "Mayor of Parma Perk Building set up Computer Lab and other activities for the youth and citizen of Parma Monitoring the Facility and Supplying with all needs and Youth funded by Fundraisers/Donations." In sworn testimony, the Mayor indicated she did not know the meaning of "monitoring the facility and



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supplying with all needs, youth funded by fundraiser," did not purchase computers, and could not explain the purpose of this check. As noted above, the Mayor's salary was \$400 per month, and as a result, this additional payment was improper.

These 10 checks were signed in the scripted handwriting of the Mayor and City Clerk, and endorsed in the scripted handwriting of the Mayor. All of these checks were written for whole dollar amounts (no cents), were not subject to payroll withholdings, and were not reported on the Mayor's W-2 form.

Reimbursement of travel,
training, and
miscellaneous expenses

The Mayor was improperly issued 12 checks totaling \$5,792 from August 26, 2015, to May 17, 2018, for reimbursement of travel, training, and miscellaneous expenses; however, no supporting documentation of the expenses incurred was retained. In addition, while meeting minutes indicate the Mayor informed the Board of some travel, meeting minutes do not document the Board's approval of these travel, training, and miscellaneous expenses. Eleven of the 12 checks were signed in the scripted handwriting of the Mayor and City Clerk, and the remaining check was signed only in the scripted handwriting of the City Clerk. Eleven of the 12 checks were endorsed in the scripted handwriting of the Mayor and the remaining check was endorsed in the scripted handwriting of the Mayor and the Water Supervisor. Ten of the 12 checks were issued for whole dollar amounts, including those issued for the reimbursement of specific expenses.

Two of the checks totaling \$1,646 were for the reimbursement of out-of-state travel to Atlanta and Chicago. The memo line of the check for the trip to Chicago indicated that Alderman Wofford attended the event. However, in sworn testimony Alderman Wofford indicated that he did not travel to Chicago on city business.

Some of the memo lines of the checks indicated checks were for reimbursement of travel expenses related to attending Missouri Municipal League (MML) conferences. However, representatives of the MML confirmed no attendance of the Mayor at any meetings held. Additionally, in sworn testimony, the Mayor indicated she did not attend a legislative conference held in Jefferson City related to reimbursement check number 23214 of \$797, but cashed the check and gave the cash back to the city. However, we found no evidence of cash deposited into city bank accounts around the date the check was cashed. In addition, this check cleared the bank on February 12, 2018, and referenced a 3-day training event in February in the memo line of the check, but the check was actually dated August 9, 2017. This check is reflected as being issued on February 12, 2018, on Appendix C.

The Mayor was issued a \$350 check for the purchase of Christmas decorations on December 11, 2017. However, the Mayor then used the city's



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Walmart credit card to purchase \$342 of Christmas decorations on December 12 and 13, 2017, (see MAR finding number 3.5). The city subsequently paid Walmart for the charges made on the city's credit card. As a result, the Mayor was improperly reimbursed \$350 for Christmas decorations. The Mayor was also improperly issued a \$275 check to "Purchase a cell phone and minutes, (broke phone)" on December 23, 2016. No documentation was located to support this purchase of a cellular phone. The Mayor also improperly purchased at least 5 other cellular phones and several cellular phone cards during 2015, 2017, and 2018 using the city's Walmart credit card (see Appendix D and the Improper Purchases section below).

Prepaid card purchases

Fifteen checks from December 30, 2015, to December 16, 2016, were improperly issued for the purpose of purchasing prepaid debit cards totaling \$16,950. The payee on these checks indicated "Cash for City Prepaid Business Card," "CASH PREPAID CARD BUSINESS CARD," "Cash on Prepaid Card," "TYUS BYRD CASH PREPAID CARD BUSINESS CARD," and "TYUS BYRD." All of these checks were signed in the scripted handwriting of the Mayor and City Clerk. Fourteen of the 15 checks were endorsed in the scripted handwriting of the Mayor, with 3 of the 14 checks also being endorsed in the scripted handwriting of the City Clerk. The remaining check was not endorsed, but was cashed at the city's bank. Because the checks issued for prepaid cards were typically issued to the Mayor or negotiated by the Mayor, these payments are shown as improper payments to the Mayor.

Supporting documentation was obtained for \$8,721 of a prepaid card purchased, loaded and re-loaded, and registered to "Mayor Tyus Byrd." We determined improper purchases were made using this prepaid card and these purchases are included in Appendix D. Supporting documentation was not available for the remaining \$8,229 of checks cashed for prepaid card purchases. A subpoena was issued to the Mayor on September 23, 2019, requesting copies of all records related to these checks issued for the purpose of prepaid card purchases. However, the Mayor did not provide any records. As a result, we have no assurance the remaining cashed checks totaling \$8,229 were actually used to purchase other prepaid cards.

Cash withdrawal

The Mayor and City Clerk improperly withdrew \$400 cash on December 30, 2015, from the Municipal Court bank account, and no documentation was available to support the withdrawal. Our review of city and municipal division bank accounts around this date showed no evidence the cash withdrawn was redeposited. Because the Mayor signed this withdrawal slip and was the City Clerk's supervisor, it was shown as an improper withdrawal by the Mayor. A copy of the withdrawal ticket is shown below:



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FSCB UNIVERSAL TICKET
Acct. Name City of Parma Prepared By W. Khan Date 12-30-15
Desc/Cust./ Signature for Cash Received
W. Khan
ABSTRACT OF DEBIT: CHECKING SAVINGS X-MAS
14 - Dep 11 - Dep 12 - W/D
19 - Force Pay 21 - Dep 23 - Force Dep
20 - Force Dep 41 - W/D SD BOX
30 - Misc DR 43 - Force W/D 7 - Payments
ACCT # TC
[REDACTED] 30 TOTAL \$ 400.00
LESS CASH RECEIVED

Check: 0 Amount: \$400.00 Date: 12/30/2015

City Clerk

Supporting documentation was not available for 10 checks improperly issued to the City Clerk totaling \$2,620, and 2 checks improperly issued for janitorial services to the City Clerk's husband or his business totaling \$8,100.

- The purpose of 2 checks issued to the City Clerk totaling \$345 was not documented in the memo line of each check.
- The City Clerk was issued 7 checks totaling \$2,025 for additional duties, such as reading meters, cleaning trophy cases, and preparing inventory reports, when she was also being paid hourly for hours worked as the City Clerk. In sworn testimony, the Mayor indicated the City Clerk was not paid to perform certain tasks, the City Clerk performed work during regular working hours (8 a.m. to 4 p.m.), and the City Clerk was paid only by her hourly rate. However, in sworn testimony the City Clerk indicated the Mayor gave her money for performing additional duties.
- The City Clerk was issued a \$250 check and the memo line indicated "Made out in the City Clerk name for Prepaid Card-Pay for Desk for New Office National Office Supply." However, no documentation existed to support the loading of a prepaid card or any purchases made using prepaid cards from this vendor.

All of these checks were signed in the scripted handwriting of the Mayor and City Clerk, and endorsed in the scripted handwriting of the City Clerk. All of these checks were written for whole dollar amounts, and the payments for duties performed were not subject to payroll withholdings, and were not reported on the City Clerk's W-2 form.



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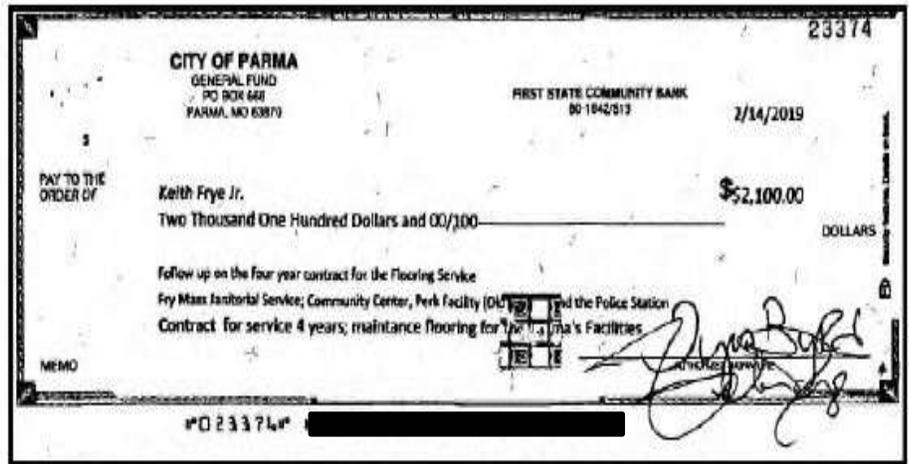
Janitorial services

Two checks totaling \$8,100 were improperly issued to the City Clerk's husband and his business for floor cleaning services as follows:



Check: 22946 Amount: \$6,000.00 Date: 8/1/2016

In sworn testimony, the City Clerk indicated this \$6,000 payment was issued to her husband's business and they cleaned the floors once each quarter for the 4 years the Mayor was in office [April 2015 through April 2019]. The check was signed in the scripted handwriting of the Mayor and City Clerk and endorsed in the scripted handwriting of the City Clerk's husband and City Clerk.



Check: 23374 Amount: \$2,100.00 Date: 2/20/2019

The memo line of this check indicates the payment was for a follow up on the previous 4-year contract for floor cleaning service. In sworn testimony, the City Clerk indicated no janitorial services were provided by herself or her husband in relation to this check. This check was signed in the scripted handwriting of the Mayor and City Clerk and was endorsed in the scripted handwriting of the City Clerk's husband.



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In sworn testimony, the Mayor indicated she was not aware of these 2 checks, was not aware of a janitorial service cleaning the floors, and any cleaning of city buildings or buffing of city floors was performed by the city employees or herself. Former Board members indicated in recorded interviews that they did not solicit bids for floor cleaning services, did not approve the hiring or payment of a floor cleaning service, and were not aware of floor cleaning services being provided. In addition, a contract for these floor cleaning services was not located at city hall.

Water Supervisor

Supporting documentation was not available for 16 checks improperly issued to the Water Supervisor totaling \$5,265.

- The Water Supervisor was issued 15 checks totaling \$5,165 for additional duties, such as digging graves, renovations, and cleaning out the city dog pound and storage when he was also being paid hourly and for a significant number of hours worked each week as the Water/Sewer Operator or Water Supervisor.
- The Water Supervisor was also issued a \$100 check for a petty cash fund. However, during a recorded interview of the former City Collector, she indicated the petty cash fund consisted of only 2-\$5 bills, a couple of \$1 bills, and some change. In addition, the memo line of the check indicated the check was for "Petty Cash - David Thatch Water Clerk Draw for Change for service."

All of these checks were signed in the scripted handwriting of the Mayor and City Clerk, and endorsed in the scripted handwriting of the Water Supervisor. All of these checks were written for whole dollar amounts, and the payments for duties performed were not subject to payroll withholdings, and were not reported on the Water Supervisor's W-2 form.

Alderman Wofford's business

Supporting documentation was not available for 3 checks improperly issued to Alderman Wofford's business totaling \$932. The memo lines of the checks indicated the checks were issued for repairs made to city vehicles. A subpoena was issued to Alderman Wofford on September 23, 2019, requesting copies of all invoices relating to city payments made to Alderman Wofford's business. While invoices were provided to support several payments to Alderman Wofford's business, invoices were not provided to support these 3 payments. All of these checks were signed in the scripted handwriting of the Mayor and City Clerk and were endorsed "Wofford Body Shop Simon Wofford" in Alderman Wofford's scripted handwriting.

Improper purchases

From April 14, 2015, through April 16, 2019, improper purchases totaling \$21,007 were made by the Mayor, City Clerk, and Water Supervisor; and we could not determine who made another \$4,673 of improper purchases because



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the related credit card invoices were not signed or we could not determine who used a city check to make a purchase (see Appendix D).

Mayor

The Mayor made improper purchases totaling \$11,249 using the city's prepaid debit card, that was loaded using city funds, and the city's Walmart credit card.

- Improper purchases totaling \$8,721 were made using a prepaid debit card registered to "Mayor Tyus Byrd." The prepaid card was loaded using city checks cashed by the Mayor (see Appendix C). The Mayor made improper cash withdrawals and incurred related maintenance and ATM fees totaling \$6,830 using the prepaid debit card. The Mayor also used the prepaid debit card to make \$1,891 of other purchases, which are summarized by category below:

Category	Amount
Retail stores	\$ 591
Restaurants	290
Personal utility bill	245
Telephone service	195
Gas stations and automotive repair	164
Title loan and other bill payments	163
Airline travel costs	100
Cable television service	96
Wig and beauty supply store	47
Total	\$ 1,891

- The Mayor used the city's Walmart credit card (and signed the related invoices) to make \$2,528 of improper purchases. The Mayor spent \$1,347 on gift cards and related fees, \$670 on cellular phone cards and related fees, and \$511 on other improper purchases, including the purchase of 5 cellular phones.

City Clerk

The City Clerk used the city's Walmart credit card (and signed the related invoices) to make \$9,220 of improper purchases. The City Clerk spent \$5,151 on gift cards and related fees and \$563 on cellular phone cards and related fees. The City Clerk also made other purchases totaling \$3,506.

Some of the other items improperly purchased included: a blender, pots and pans, glass dishes, silverware, a slow cooker, a deep fryer, an electric burner, a cellular phone, multiple cellular phone chargers and kits, a cassette adapter, tablets, tablet cases, speakers, magazines, needles, handbags, backpacks, a TV stand, a sofa bed, clothes, baby wipes, formula, and diapers. The



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following pictures from Walmart's website, based on the barcode notated on the invoice, include the TV stand and sofa bed purchased.



The City Clerk also improperly purchased a significant amount of grocery items using the city's Walmart credit card including: brisket, ribs, sausage, ground beef, salad mix and dressing, milk, vegetables, oil, instant noodles, bread, chips, jelly, snack cakes, single serve candy, soda, cheese, yogurt, bagels, cookies, whipped topping, and dog, bird, and fish food.

Water Supervisor

The Water Supervisor used the city's Walmart credit card (and signed the related invoices) to make \$230 of improper purchases and charged \$308 of personal expenses to the city's charge account at a local tire shop. Improper items purchased at Walmart included cellular phone cards and related fees totaling \$150, a cell phone charger for \$12, and \$68 in groceries and umbrellas. The Water Supervisor also charged the purchase of tires totaling \$272 and an oil change totaling \$36 for his personal vehicle to the city's charge account at a local tire shop that the city subsequently paid. The invoices for the tire and oil change were obtained from the local tire shop vendor and included the make, model, and vehicle identification number of the Water Supervisor's personal vehicle that received the service. We verified this vehicle was owned by the Water Supervisor with the New Madrid County Assessor's office.

Unknown purchaser

Improper purchases totaling \$4,673 were made, but the purchaser was unknown.

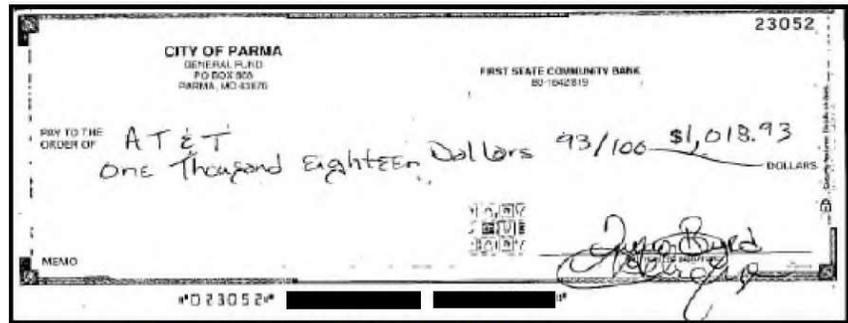
- Improper purchases were made using the city's Walmart credit card totaling \$3,654, and the related invoices were not signed. As a result, we could not determine who purchased the improper items. The improper items purchased included \$1,891 of gift cards and related fees, \$1,087 of cellular phone cards and related fees, and \$676 of other purchases. Other purchases included groceries, 3 cellular phones and cellular phone accessories, a toy drone, canning supplies, socks, a night stand, and other miscellaneous items. Given the time frame in which these purchases



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occurred and other improper purchases made, it is likely these purchases were made by the Mayor, City Clerk, and/or Water Supervisor.

- The city also issued a \$1,019 check improperly to a cellular phone company store as follows:



Check: 23052 Amount: \$1,018.93 Date: 2/7/2017

The check was not dated, but cleared the bank on February 7, 2017. The check was signed in the scripted handwriting of the Mayor and City Clerk and the check appeared to be written in the scripted handwriting of the Mayor. Most other city checks were computer generated (typed). No other supporting documentation of the purchase was located.

Improperly recorded
utility payments and
improper adjustments

From April 14, 2015, through April 16, 2019, improperly recorded utility payments totaling \$533 and improper adjustments totaling \$4,625 were applied to the utility accounts of the Mayor, the Water Supervisor, Alderman Wofford, Alderwoman Jones, and a church. We also estimated additional improper utility adjustments totaling \$1,886 were made to their utility accounts (see Appendix E). In sworn testimony, the Mayor indicated only the City Clerk, City Collector, and herself could have made adjustments to the utility system.

The electronic utility system was destroyed in the city hall fire. However, some paper utility billing and payment reports were obtained from city hall and local law enforcement,⁵ and bank statements and contents of deposits were obtained from the city's bank. For the periods in which monthly billing and payment reports were not available, an estimate of monthly billing amounts was determined based on the average of billing amounts for each utility account during periods prior to or following the periods in which utility records were not available. We compared activity reported on monthly utility billing and payment reports and monthly billing estimates to utility bank deposits to determine if improperly recorded utility payments or improper

⁵ An account history for the Mayor's utility account was provided from local law enforcement for the period of January 1, 2015, through March 31, 2016.



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adjustments were recorded/applied in the electronic utility system. Due to the utility system and records being destroyed in the fire in April 2019, the city billed each customer that had not paid their utility bill from January 2019 to April 2019 a flat amount of \$59.79 these months, with seniors being billed \$57.79 these months. Various city officials indicated the city discontinued receiving cash payments for utility services sometime in early 2016, and only accepted checks and money orders after that time.

In addition, our review of billing reports showed inconsistencies in how previous utility balances and utility payments were reported in the utility accounts of the Mayor, Water Supervisor, Alderman Wofford, Alderwoman Jones, and a church in comparison to utility accounts of other utility customers. The billing reports for a typical utility customer account reported a previous balance, a payment, and a new balance. However, several of the billing reports for the Mayor, Water Supervisor, Alderman Wofford, Alderwoman Jones, and a church reported a zero previous balance or a previous balance of a lesser amount than the previous month's ending balance, no payment, and a new balance. The city's utility system software provider indicated the likely reason for reporting the previous zero balance or a lesser previous balance than the previous month's ending balance for these select utility accounts was due to a credit adjustment made to reduce the previous month's balance; therefore, no payment was actually made. However, credit adjustment reports were not prepared or retained by the city, and the electronic utility system was destroyed in the fire. As a result of the inconsistencies and explanation of the utility system software provider, we determined the amount of improper utility adjustments for each of these utility accounts based on monthly billing amounts when subsequent billing reports showed a zero previous balance or a lesser previous balance than the previous month's ending balance and no payments made, and bank records showed no related receipts were deposited.

Mayor

From May 2015 through June 2018,⁶ an improperly recorded utility payment totaling \$224 and improper adjustments netting \$177 were recorded to the utility account of the Mayor. In addition, improper adjustments totaling \$1,187 were likely recorded to this account. Also, we estimated an additional \$698 of improper adjustments were made to the account, during periods that records were not available. A subpoena was issued to the Mayor on September 23, 2019, requesting copies of all payments made for utility services. However, no records were received from the Mayor.

- Utility records show a \$224 payment was posted to the Mayor's utility account on September 1, 2015. However, bank deposits for the month of

⁶ According to city utility records, the Mayor's utility account had no activity after June 2018.



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September 2015 did not show any evidence this payment was deposited. As a result, we determined this was an improperly recorded utility payment.

- On February 22, 2016, 63 improper adjustments netting \$177 were recorded to the Mayor's utility account. The majority of the adjustments appeared to be for the monthly billing amounts of January and February 2016. No documentation was available to explain the reason for the adjustments.
- Improper adjustments totaling \$1,187 were likely recorded to the Mayor's utility account for activity in February 2017, March 2017, May 2017, December 2017, May 2018, and June 2018. Previous balances of zero or a previous balance of a lesser amount than the previous month's ending balance, and no payments were reported for these months, indicating a utility adjustment credit was likely made to the account.
- We estimated \$698 of improper adjustments were made to the Mayor's utility account from May 2016 through December 2016. Due to the lack of city billing and payment records and no evidence of payments made, we estimated the billing, adjustment, and ending balances based on the average billing amounts in 2015 and 2016, when utility records were available.

Water Supervisor

From May 2016 through April 2019, improper adjustments totaling \$1,938 were likely recorded to the utility account of the Water Supervisor. We also estimated an additional \$476 of improper adjustments were made to this account during periods that records were not available. We could not confirm the date the Water Supervisor started receiving utility services because related city records were not available.

- Improper adjustments totaling \$1,938 were likely recorded to the Water Supervisor's utility account for activity in March 2017, May 2017, November 2017, December 2017, January 2018, August 2018, and December 2018. Previous balances of zero or a previous balance of a lesser amount than the previous month's ending balance, and no payments were reported for these months, indicating a utility adjustment credit was likely made to the account.
- We estimated \$476 of improper adjustments were made to the Water Supervisor's utility account from June 2016 through December 2016. Due to the lack of city billing and payment records and no evidence of payments made, we estimated the billing, adjustment, and ending balances based on the average billing amounts in 2017, when utility records were available.



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Alderman Wofford

From April 2016 through April 2019, two payments totaling \$71 were improperly recorded to Alderman Wofford's utility account. In addition, improper adjustments totaling \$404 were likely recorded to this account. Also, we estimated an additional \$267 of improper adjustments were made to the account during periods for which records were not available. A subpoena was issued to Alderman Wofford on September 23, 2019, requesting copies of all payments made for utility services from April 2015 through April 2019. While Alderman Wofford provided some utility payment information, no evidence of the following payments were received from Alderman Wofford.

- Utility records showed a \$66 payment was posted to the Alderman's utility account for the September 2018 billing amount on November 1, 2018. However, bank deposits for the month of November 2018 did not show any evidence this payment was deposited. As a result, we determined this was an improperly recorded utility payment. In addition, a \$66 payment was posted to the Alderman's utility account for the June 2018 billing amount on July 19, 2018; however, bank deposits for the month of July 2018 only show a payment of \$61 deposited. As a result, we determined this \$5 difference was an improperly recorded utility payment.
- Improper adjustments totaling \$404 were likely recorded to the Alderman's utility account for activity in January 2017, February 2017, March 2017, May 2017, June 2017, and October 2018. Previous balances of zero and no payments were reported for these months, indicating a utility adjustment credit was likely made to the account.
- We estimated \$267 of improper adjustments were made to the Alderman's utility account from June 2016 through September 2016. Due to the lack of city billing and payment records and no evidence of payments made, we estimated the billing, adjustment, and ending balances based on the average billing amounts in the other 8 months of 2016, when utility records were available.

Alderwoman Jones

From April 2017 through April 2019, improperly recorded payments totaling \$187 were recorded to Alderwoman Jones's utility account. In addition, improper adjustments totaling \$145 were likely recorded to this account. A letter was issued to Alderwoman Jones on March 5, 2020, requesting copies of all payments made for utility services from April 2017 through April 2019 (including canceled checks, city receipt slips, payment stubs, etc.). While Alderwoman Jones provided some utility payment information, no evidence of the following improperly recorded payments were received from Alderwoman Jones.

- Improperly recorded payments were posted to Alderwoman Jones utility account totaling \$187.



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Utility records show a \$152 payment was posted to the Alderwoman's utility account for the July and August 2017 billing amounts on September 12, 2017. However, bank deposits for the month of September 2017 only show a payment of \$76 deposited. As a result, we determined the remaining \$76 was an improperly recorded payment.

Utility records show a \$121 payment was posted to the Alderwoman's utility account for the January and February 2018 billing amounts on March 8, 2018. However, bank deposits for the month of March 2018 only show a payment of \$60 deposited. As a result, we determined the remaining \$61 was an improperly recorded payment.

Utility records show a \$120 payment was posted to the Alderwoman's utility account for the March and April 2018 billing amounts on May 7, 2018. However bank deposits for the month of May only show a payment of \$70 deposited. In addition, the April 25, 2018, billing had a handwritten note of the \$70 payment and balance due of \$50. As a result, we determined \$50 of the \$120 was an improperly recorded utility payment.

- Improper adjustments totaling \$145 were likely recorded to the Alderwoman's utility account.

Utility records show Alderwoman Jones was billed \$62 for November 2017 activity (due in December) and \$60 for December 2017 activity (due in January). However, bank deposits for the month of December 2017 and January 2018 only show a payment of \$62 in January 2018. While the December 2017 billing showed a balance due of \$122, the January 2018 billing showed a previous balance of only \$62 instead of \$122. The January 2018 billing also indicated no payments were reported. As a result, a utility adjustment credit of \$60 was likely made to the account.

Utility records show Alderwoman Jones was billed \$84 for May 2018 activity (due in June) and \$85 for June 2018 activity (due in July). However, bank deposits for the month of June 2018 and July 2018 only show a payment of \$84 in July 2018. In addition, the June 2018 billing had a handwritten note of the \$84 payment and balance due of \$85. The billing statement for July activity was not located. However, the August 2018 billing statement showed a balance due of \$69 that is the billing amount for July activity. As a result, a utility adjustment credit of \$85 was likely made to the account.

Church

A \$51 payment was improperly recorded to a church's utility account on April 29, 2016, for the March 2016 billing. In addition, improper utility adjustments totaling \$774 were likely recorded to this account. Also, we estimated an additional \$445 of improper utility adjustments were made to the account



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during periods for which records were not available. Church checks issued to the city for payment of utilities were sometimes signed by Mayor Byrd and/or Alderman Wofford.

- Improper adjustments totaling \$774 were likely recorded to the church's utility account for activity in April 2016, March 2017, May 2017, June 2017, May 2018, and October 2018. No evidence of a payment for the April 2016 billing was found in bank deposits. Therefore, the amount billed and not paid was shown as an improper utility adjustment. Previous balances of zero or a previous balance of a lesser amount than the previous month's ending balance and no payments were reported for these months, indicating a utility adjustment credit was likely made to the account.
- We estimated \$445 of improper adjustments were made to the church's utility account from May 2016 through December 2016 and in March 2019. Due to the lack of city billing and payment records and no evidence of payments made, we estimated the billing, adjustment, and ending balances for May 2016 through December 2016 based on the average billing amounts in 2017, when utility records were available. We estimated the billing, adjustment, and ending balances for March 2019 based upon the billing amounts in 2018.

Falsified records

The Mayor and City Clerk falsified Board meeting minutes and financial reports, and the list of bills prepared for Board meetings by the City Clerk were incomplete and inaccurate. Most of these inaccurate financial reports prepared for Board meetings were reviewed and signed by the Mayor.

Meeting minutes

Significant discrepancies were identified between Board meeting minutes provided to the State Auditor's Office (SAO) by the Mayor and City Clerk in February 2019 and those found at city hall by SAO investigators on April 18, 2019, immediately following the fire to city hall (see Appendix F). Board meeting minutes provided by the Mayor and City Clerk were in response to an investigative letter (see Appendix A) issued by the SAO regarding complaints received concerning the Mayor's compensation.

For example, the July 14, 2015, Board meeting minutes obtained from the Mayor and City Clerk indicate only Alderman Branom and the Mayor were present for the meeting and regular business was not presented. However, these same Board meeting minutes included a closed session indicating Alderwoman Richards (who was not present per the regular meeting minutes), Alderman Branom, and the Mayor conducted a lengthy discussion regarding a salary increase for the Mayor and a different pay period and pay structure for the City Clerk. In contrast, Board meeting minutes found at city hall shortly after the fire for the same meeting date indicate Alderwomen Donaldson and Richards, Alderman Branom, and the Mayor were present,



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regular business was conducted, and the meeting adjourned after regular business was discussed. No closed session was held, and no discussion of the Mayor's salary was documented. Former Alderwoman Donaldson and Alderman Branom indicated in recorded interviews that no pay increase for the Mayor was ever approved by the Board. Several additional discrepancies were identified between the 2 sets of meeting minutes on this date.

The August 11, 2015, Board meeting minutes obtained from the Mayor and City Clerk did not include a discussion of stray dogs, pot holes, water department issues, bills to be paid, or the Collector and Treasurer positions that were included in the Board meeting minutes found at city hall shortly after the fire. Only one page of the Board meeting minutes for this date were found at city hall.

The November 10, 2015, Board meeting minutes obtained from the Mayor and City Clerk did not discuss the need for a city credit card for online purchases and travel, credit card and prepaid card options, and for any decisions regarding credit cards or prepaid cards to be tabled until the next meeting. However, the Board meeting minutes found at city hall shortly after the fire included this discussion.

Financial reports

The City Clerk falsified the cash balances of some bank accounts on financial reports prepared for monthly Board meetings. For example, the City Clerk prepared a report for the Board showing cash balances for each account as of July 17, 2018, that reported inaccurate bank balances as follows:

Bank Account	Cash Balances per Financial Report	Actual Bank Balances
General	\$ 2,279	2,279
Payroll	2,514	2,514
Special Street	455	455
Water/Sewer/Garbage	5,639	5,639
Municipal Court	155	155
Municipal Court Bond	2,034	2,034
Savings	27,801	335
Replacement and Extension	28,797	339
Fire Department	N/A	1,076
Bond Reserve (1)	22,800	0
Total	\$ 92,474	14,826

N/A Bank account not reported on the City Clerk's financial report.

(1) The Bond Reserve bank account was closed on June 12, 2017.

In addition, the cash balances on this monthly report totaled \$90,439 instead of the \$92,474 total indicated in the table above. This cash balances report was signed by both the Mayor and City Clerk.



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Also, during the 26 months from July 19, 2016, through August 21, 2018, the City Clerk inaccurately reported cash balances of the Savings account and Replacement and Extension account on 13 of 14 financial reports prepared for the Board and inaccurately reported cash balances of the Bond Reserve account on 9 of these 14 financial reports. Most of these financial reports were signed by both the Mayor and City Clerk. Financial reports were not prepared or not retained for the remaining 12 months.

The misreporting of these cash balances concealed the depletion of the Savings, Replacement and Extension, and Bond Reserve accounts by the Mayor and City Clerk. These accounts were required to be funded by the city's water and sewer loan (see MAR finding number 3.2). The misreporting of these cash balances also concealed the transferring of monies from the Savings account and Replacement and Extension account to the General and Payroll accounts, where overpayments and improper disbursements were paid, and concealed the closing of the Bond Reserve account.

During 2016 and 2017, transfers totaling \$18,490 were made from the Savings account to the General account. During 2017, transfers totaling \$27,288 were made from the Replacement and Extension account to the Payroll account (\$16,988) and the General account (\$10,300). The \$20,673 balance of the Bond Reserve account was used to make payments on water/sewer loans and the water plant generator loan, and this account was closed by the Mayor and City Clerk on June 12, 2017.

List of bills

The City Clerk prepared inaccurate and incomplete lists of bills to be paid for monthly Board meetings. For example, the list of bills to be paid for February 2018 was inaccurate and incomplete as follows:



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Payee/Type of Payment	Amount on List of Bills	Actual Amount Paid
USDA - Rural	\$ 4,190	4,190
Environmental Analysis South, Inc.	224	0
Powell Supply, Inc.	144	0
Bennette's Pool and Spa	276	556
Best Sanitation (resident pickup)	2,400	2,476
Best Sanitation (garbage bin)	32	32
Ameren	5,814	5,654
BPS Telephone	408	371
Focus - monthly loan payment	250	250
Payroll	0	10,847
Helen Frye (payroll advance)	0	1,500
Expense reimbursements	0	1,012
Casey's	0	1,005
AT&T	0	315
Walmart	0	1,348
Focus (fire truck)	0	9,550
Staples	0	37
Deluxe Business Systems	0	221
Family Support	0	400
Tweedy Law Firm	0	2,023
Missouri Department of Natural Resources	0	1,804
Novacopy	0	90
Personal Concepts	0	511
Wofford's Body Shop	0	375
Southern FS	0	1,797
Totals	\$ 13,738	46,364

In addition, the total bills to be paid on this report was shown as \$13,514 instead of the \$13,738 total indicated in the table above. This list of bills indicated "Prepared by City Clerk-Helen Frye". Our review of the 18 lists of bills to be paid that were retained and prepared for the Board's review showed that typical monthly payments including payroll disbursements; employee advances and reimbursements; and payments to Casey's, AT&T, and Verizon were not included. In addition, disbursements to Walmart were only included on 4 of the 18 lists of bills to be paid. Transfers were also only listed on 3 of 16 monthly lists of bills to be paid.

Additional falsified financial reports and lists of bills to be paid may have been prepared for other months during the term of the City Clerk. However, additional financial reports and lists of bills could not be located or were destroyed during the fire.



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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 payroll overpayments, improper withdrawal and payments, improper purchases, improperly recorded utility payments and adjustments, and falsified records going undetected for a significant period of time. The unusual nature and lack of supporting documentation of checks written, prepaid debit card use, the cash withdrawal, and utility payments and adjustments should have caused suspicion and alerted the Board to the misappropriation. It is apparent city financial activity was not monitored by the Board. The inaccurate financial activity reported to the Board helped conceal payroll overpayments, improper payments, improper purchases, improperly recorded utility payments and improper adjustments, shortages in bank accounts, and the city's declining financial condition.

Recommendation

The Board of Aldermen continue to work with law enforcement officials regarding criminal prosecution of the payroll overpayments, improper withdrawal and payments, improper purchases, improperly recorded utility payments and improper adjustments, and falsified records; and take the necessary actions to obtain restitution.

Auditee's Response

We will continue to work with law enforcement officials regarding criminal prosecution of the payroll overpayments, improper withdrawal and payments, improper purchases, improperly recorded utility payments and improper adjustments, and falsified records; and take the necessary actions to obtain restitution.

2. Oversight, Annual Audits, and City Code and Ordinances

The Board did not establish adequate oversight or obtain annual audits as required by state law. City code and ordinances also need improvement.

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 Mayor and City Clerk. Weaknesses identified throughout this report are significant and demonstrate a lack of segregation and proper oversight by the Board that led to the misappropriations noted in MAR finding number 1.

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.



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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 City code and ordinances

The Board has not complied with city code and has not established or updated city code or ordinances as appropriate.

- City Code, Section 110.200 states, "The Board may, by motion, dispense with any regular meeting, but at least one (1) meeting, regular or special, must be held in each calendar month." Monthly Board meetings were frequently canceled by the Mayor or not held, and Board meeting minutes were not located for several monthly Board meetings. In instances in which no Board meeting minutes were located, it is not clear whether a Board meeting was held or if Board meeting minutes were destroyed in the fire. As a result, city disbursements may have frequently only been reviewed and approved by the Mayor and City Clerk.
- The city does not have ordinances establishing the compensation of city officials and employees. City Code, Section 115.060 states, "The Board of Aldermen shall fix the compensation of all the officers and employees of the City by ordinance."
- The city did not establish or update city codes/ordinances for changes in various city procedures. Changes in procedures include when cash was no longer accepted for payment of utility services, when employee pay periods changed from monthly to weekly, or when calculation of employee pay changed to an hourly calculation. For example, City Code, Section 115.110 states, "The salary of the City Clerk shall be such as from time to time the Board of Aldermen shall fix by ordinance as a certain amount per month, payable bi-weekly by warrant. . ." The City Clerk began being compensated on an hourly basis on September 10, 2015, without any change to the ordinance setting her salary at a fixed monthly rate.
- In July 2015, the Mayor appointed Alderwoman Richards to serve on the Board. However, she was not a resident of the city for one year preceding her appointment according to the New Madrid County Clerk's office voter records. City Code, Section 110.010 states, "No person shall be an Alderman unless he/she be. . . an inhabitant and resident of the City for one (1) year next preceding his/her election, and a resident, at the time he/she files and during the time he/she serves, of the ward from which he/she is elected."



Because codes and ordinances passed by the Board to govern the city and its residents have the force and effect of law, it is important they are current, complete, and followed. In addition, ordinances documenting approved salary amounts help ensure equitable treatment and prevent misunderstandings. Section 79.270, RSMo, authorizes the Board to fix the compensation of city officials and employees by ordinance.

Recommendations

The Board of Aldermen:

- 2.1 Segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.
- 2.2 Obtain annual audits of the waterworks and sewerage system as required by state law.
- 2.3 Update city code as procedures change, establish the compensation of city officials and employees by ordinance, and ensure compliance with city code.

Auditee's Response

- 2.1 *We will segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.*
- 2.2 *We will obtain annual audits of the waterworks and sewerage system as required by law.*
- 2.3 *We will update city code as procedures change, establish the compensation of city officials and employees by ordinance, and ensure compliance with city code.*

3. Disbursements and Bond Requirements

Controls and procedures over disbursements need improvement, and the city did not fund and maintain account balances in accordance with bond requirements.

3.1 Board review and approval process

The City Clerk did not provide bank statements, a complete and accurate list of bills, complete and accurate financial information, or monthly utility reports to the Board for review at monthly meetings. Board members indicated they did not review bank statements. The list of bills provided to the Board for review and approval were not compared to invoices and actual checks written. Board members did not review invoices, several payments were made with no supporting documentation, checks were often issued out of numerical sequence, and documentation of the receipt of goods or services on the invoices was not required. In addition, as noted in MAR finding number 2.3, monthly Board meetings were frequently canceled by the Mayor. As a result of these deficiencies, the Board was not aware of the payroll overpayments, improper withdrawal and payments, improper purchases, improperly recorded utility payments and improper adjustments, and inaccurate financial records.



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The Board and City Clerk also failed to monitor the city's cash balances. As a result, the city incurred \$2,134 in overdraft fees in the General, Payroll, Special Street, Water/Sewer/Garbage, and the Municipal Court bank accounts from September 1, 2015, through January 3, 2019. Had the Board reviewed the bank statements, the improper payments and the declining cash balances could have been questioned.

To safeguard against possible loss or misuse of funds, the Board should approve all disbursements and review supporting documentation, bank information, and canceled checks; ensure the numerical sequence of checks is accounted for; and require the receipt of goods and services prior to payment. Board approval of disbursements should be documented by signing or initialing the monthly list of bills. To prevent bank account overdraft charges, the city should more closely monitor bank account balances.

3.2 Bond requirements

The Mayor and City Clerk did not fund and maintain account balances in accordance with bond requirements.

- The 2009 bond agreement required the city to fund a Debt Service Reserve (Savings) account with \$229 each month until it was fully funded with a balance of \$27,480. This Savings account had a balance of \$16,300 at April 14, 2015, when Mayor Byrd was elected to office. Some deposits were made to this account through May 18, 2016, when the balance was \$18,823. However, the Mayor and City Clerk stopped making deposits to this account and transferred the majority of the balance to other checking accounts. The balance of this account was only \$12,824 at July 17, 2016, \$1,834 at November 1, 2016, and \$335 from November 30, 2017, through April 16, 2019 (the date Mayor Byrd's term of office ended). As a result, the city did not fund the Savings account from July 2016 through April 2019, in compliance with the 2009 bond requirements.
- The 1982 bond agreement required the city to maintain \$22,800 in a Debt Service Reserve (Bond Reserve) account until the bond was paid off. The balance of the Bond Reserve account (certificate of deposit) was \$22,800 on May 25, 2015, just after Mayor Byrd was elected to office. No additional deposits were made to this account, and the Mayor and City Clerk closed the account on June 12, 2017. The Mayor and City Clerk used the balance of the account at that time to make payments on other water/sewer loans and a water plant generator loan. The city did not pay off the 1982 bond until August 2018. As a result, the city did not fund the Bond Reserve account from June 2017 through August 2018, in compliance with the 1982 bond requirements.
- The 1982 bond agreement also required the city to maintain \$22,800 in a Repair and Extension Reserve (Replacement and Extension) account until the bond was paid off. The balance of the Replacement and



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Extension account was \$23,436 at April 14, 2015, when Mayor Byrd was elected to office. Some deposits were made to this account through May 18, 2016, when the balance was \$27,621. However, the Mayor and City Clerk stopped making deposits to this account and transferred the majority of the balance to other checking accounts. The balance of this account was only \$13,638 at March 31, 2017, \$3,638 at June 30, 2017, and \$339 at January 2, 2018. As noted above this bond was not paid off until August 2018. As a result, the city did not fund the Replacement and Extension account from March 31, 2017, through August 2018 in compliance with the 1982 bond requirements.

Failure to comply with bond agreements could jeopardize future grant and/or financing opportunities for the city.

3.3 Excessive and unauthorized transfers

The Mayor and/or City Clerk made excessive and unauthorized transfers between various bank accounts. These transfers from restricted monies to other accounts allowed improper disbursements to occur and not be detected.

A review of the city's bank statements indicated 423 transfers totaling \$769,006 were made between bank accounts from September 18, 2015, through April 16, 2019. Eighty-eight of these transfers were for amounts less than \$1,000. The majority of these transfers were not approved by the Board and inappropriately made from various restricted accounts. Over \$458,000 was transferred out of the Water/Sewer/Garbage bank account to the Payroll and General bank accounts.

To ensure monies are used for the intended purpose, transfers of restricted funds should be approved by the Board and reasons and support for transfer amounts should be adequately documented. In addition, Section 250.150.1, 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. Section 250.150.2, RSMo, prohibits the transfer of water and sewer monies except by action of the city governing body and only after all system operation and maintenance expenses and debt payments have been paid.

3.4 Conflicts of interest

The Board does not adequately monitor city activities for conflicts of interest.

- As noted in MAR finding number 1, the city paid \$6,000 to Fry Maxx Janitorial Service, a business owned by the City Clerk's husband, on July 28, 2016, and paid \$2,100 to the City Clerk's husband on February 14, 2019, without properly soliciting bids as required by state law.

The city also paid Frye's Chillin and Grillin Barbeque, another business owned by the City Clerk's husband, \$600 from November 2016 through



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February 2017 to provide catering services without soliciting bids. While these catering transactions did not violate state law related to conflicts of interest, the payments to the City Clerk's husband's business were not typically included on the list of bills report provided to the Board to review and approve.

- The city paid \$558 to Alderman Wofford's auto body shop on November 9, 2018, and \$1,092 on January 8, 2019, without properly soliciting bids as required by state law. The Mayor and the City Clerk signed both of these checks in their scripted handwriting.

The city also paid Alderman Wofford's auto body shop \$3,411 from April 2016 through April 2019, without soliciting bids. In addition, the city paid the Mayor's mother (who is also Alderman Wofford's wife), \$150 on June 9, 2017, for decorations for main street and city hall without soliciting bids. While these transactions did not violate state law related to conflicts of interest, these payments were not included on the list of bills report provided to the Board to review and approve.

Board members serve in a fiduciary capacity and have an obligation to the public to avoid the appearance of impropriety. Personal interests in business matters of the city could create actual or the appearance of conflicts of interest, and a lack of independence could harm public confidence in the Board and reduce its effectiveness. Section 105.454, RSMo, prohibits financial transactions that involve more than \$500 per transaction or \$5,000 per annum between the city and its officials or employees serving in an executive or administrative capacity, unless there has been public notice to solicit proposals and competitive bidding, provided the bid or offer accepted is the lowest received. Section 105.458, RSMo, prohibits such financial transactions without competitive bidding between the city and any member of its board of aldermen.

3.5 Questionable and unnecessary purchases

Numerous questionable, unreasonable, and/or unnecessary purchases were made totaling \$6,221. Some of these purchases were made using the city's Walmart credit card and some of the disbursements were made by city check. Invoices for credit card purchases were obtained from Walmart. We determined who made the purchases using the Walmart credit card by who signed the related invoice. However, some of the invoices were not signed; therefore, we could not determine who made the purchase. Canceled checks were obtained from the city's bank, and supporting documentation was not located for any of the questionable or unnecessary purchases made by check identified in the Unnecessary purchases section below. Thus, the memo line of the check was used to determine the purpose of the purchase.

Questionable purchases

The following questionable purchases were made using the city's Walmart credit card:



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Date	Purchaser	Item Description as Indicated on Related Invoices	Amount
07/05/2016	City Clerk	2 window air conditioners and service plans	\$ 382
09/23/2016	City Clerk	Microwave and service plan	69
10/11/2016	City Clerk	Microwave and service plan	71
12/12/2016	City Clerk	Microwave and service plan	75
02/01/2017	City Clerk	32 inch television and service plan	216
06/30/2017	City Clerk	2 laptop computer cases	80
07/03/2017	City Clerk	2 laptop computer cases	80
04/19/2018	Water Supervisor	32 inch television	148
05/17/2018	Unknown	Microwave	70
06/14/2018	Unknown	2 portable air conditioners	607
06/27/2018	Unknown	Window air conditioner	159
07/08/2018	Unknown	Window air conditioner	116
Total			\$ 2,073

While microwaves, air conditioners, and computer cases could be purchased for city business, the number of similar items purchased and timing of the purchases is questionable. Because we could not determine with certainty these items were personal purchases, we did not include them in Appendix D. In addition, a former employee indicated in a recorded interview televisions were purchased with the city's credit card and the former employee never saw a new television at the city's offices, but did see a new television at the City Clerk's home. The former employee also indicated that the Mayor and City Clerk took home Christmas decorations that were purchased with city monies. Thus, these purchases may have been personal purchases. We could not determine which purchases of Christmas decorations were personal purchases so we have included them in the unnecessary city purchases below.

Unnecessary purchases

The following unnecessary purchases were made:



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Date	Purchaser	Vendor as Shown on City Check, if Applicable	Item Description as Indicated on Related Invoices/Check Memo Line	Purchase Method Used	Amount
11/25/2015	(1)	DAVE'S BEST WAY	Thanksgiving incentives for - full time employees	Check	\$ 133
12/05/2015	Mayor	Walmart	Christmas decorations	Credit card	182
12/09/2015	Mayor	Walmart	Christmas decorations	Credit card	313
02/05/2016	(1)	18 Fore Life	Cancer proceed donation	Check	200
10/25/2016	(1)	Regina Rodgers	Halloween and Christmas Decorations	Check	155
11/15/2016	(1)	Regina Rogers	Christmas decorations (incentives for Christmas holidays for offices display	Check	225
11/16/2016	(1)	Regina Rogers	Christmas decorations for water Plant	Check	215
11/22/2016	City Clerk	Walmart	11 turkeys, 10 injectable marinades, 3 bags of charcoal	Credit card	205
11/23/2016	(2)	Keith Frye Jr; Frye's Chillin and Grillin BBQ (3)	Incentive for the Thanksgiving holiday-10 turkeys-1 per employee and city council Frye's Chillin and Grillin smoked all turkeys	Check	150
12/08/2016	City Clerk	Walmart	Christmas decorations	Credit card	139
12/12/2016	City Clerk	Walmart	Christmas decorations	Credit card	208
12/14/2016	City Clerk	Walmart	Christmas decorations	Credit card	165
12/17/2016	City Clerk	Walmart	Gift boxes and wrap	Credit card	12
12/20/2016	City Clerk	Walmart	Christmas decorations	Credit card	25
12/23/2016	(1)	Keith Frye-Chillin and Grillin (3)	Catering the Christmas party for city employees	Check	250
02/20/2017	(1)	Keith Frye-Frye's Chillin and Grilling BBQ (3)	Catering for the employee banquet for City of Parma	Check	200
06/09/2017	(1)	Ella Mae Wofford (4)	Decorations for main street and city hall	Check	150
11/10/2017	(1)	Timothy Collins (5)	No purpose documented	Check	500
12/04/2017	(1)	Dollar Tree in Malden, MO	Christmas decoration	Check	300
12/12/2017	Mayor	Walmart	Christmas decorations	Credit card	208
12/12/2017	Mayor	Walmart	Christmas decorations	Credit card	24
12/13/2017	Mayor	Walmart	Christmas decorations	Credit card	110
12/14/2017	City Clerk	Walmart	Pegs for Christmas decorations	Credit card	10
12/20/2017	City Clerk	Walmart	Christmas decorations	Credit card	69
				Total	\$ 4,148

- (1) The Mayor and City Clerk signed this check.
- (2) The Mayor signed this check.
- (3) This business is owned by the City Clerk's husband.
- (4) Ella Mae Wofford is the Mayor's mother and Alderman Wofford's wife.
- (5) This is an acquaintance of the Mayor.



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Article VI, Sections 23 and 25 of the Missouri Constitution prohibit the use of public money or property to benefit any private individual, associations, or corporations except as provided in the constitution. Public funds should be spent only on items necessary and beneficial to the city. Citizens have placed a fiduciary trust in their public officials to spend city monies in a prudent and necessary manner.

3.6 Untimely payments

The Board did not ensure some bills were paid timely resulting in late fees and finance charges. As of April 16, 2019, 72 invoices totaling \$54,220 were outstanding over 30 days, including \$1,536 of late fees and finance charges due. For example, the city purchased 2 lawn mower tires on April 12, 2018, for \$35, and as of September 7, 2018, the city owed \$610 on this purchase, including multiple late fees totaling \$275, repossession fees of \$200, and failure to return tire fees of \$100. Based on records maintained by the current City Clerk, as of March 1, 2020, the city still owed \$5,956 of the \$54,220 due, including the \$610 due on the lawn mower tires. To prevent unnecessary fees and other charges, procedures should be in place to ensure bills are paid timely.

3.7 Fuel use

The city did not maintain mileage and fuel logs. As a result, fuel use was not reconciled to fuel purchases. The city owns 5 vehicles, 1 backhoe, and 6 pieces of small engine equipment that use city fuel. The city maintains 2 bulk fuel tanks for the city maintenance department and the police department and purchased bulk fuel from May 2015 through August 2018. The city started purchasing fuel at local gas stations in March 2017 and continued purchasing fuel at local stations throughout 2018 and early 2019, then started purchasing bulk fuel again in January 2019. Fuel purchases during the 4-year term of the Mayor are shown below:

	Year Ended April 30,			
	2016	2017	2018	2019
Bulk fuel	\$10,854	11,778	1,948	3,285
Local gas station fuel	0	60	13,245	9,650
Total	\$10,854	11,838	15,193	12,935

The amount of fuel purchased at local gas stations appears excessive. The city issued 498 checks to local gas stations typically in whole dollar amounts ranging from \$10 to \$80 totaling \$22,955 from March 2017 through March 2019. From June 2017 through December 2018, the city issued an average of 26 checks a month to the local gas stations.

Further, a former Board member indicated in a recorded interview that the Board member observed the Water Supervisor driving a city vehicle outside the city with his children in the vehicle on a weekend, that the Mayor frequently drove a city vehicle outside the city for personal purposes, and that the Board did not approve the use of city vehicles for personal purposes.



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Mileage and fuel logs are necessary to document the appropriate use of vehicles and equipment and to support fuel purchases. Without sufficient information, city officials cannot evaluate the propriety and reasonableness of fuel pumped/used or reconcile amounts used to fuel billings. Failure to account for fuel purchases and fuel used could result in loss, theft, or misuse going undetected.

Recommendations

The Board of Aldermen:

- 3.1 Review bank statements monthly and properly monitor bank account balances to avoid bank fees. The Board should also ensure an accurate and complete monthly list of bills is prepared and compared to invoices and checks written. In addition, the Board should ensure invoices are adequately reviewed and checks are issued in numerical sequence, and require documentation of receipt of goods and/or services prior to payment of invoices.
- 3.2 Ensure compliance with funding requirements of bond agreements.
- 3.3 Monitor and reduce the number of transfers made between bank accounts, and ensure transfers are not prohibited by state law.
- 3.4 Refrain from entering into business transactions with related parties unless such services or transactions are properly bid in accordance with state law.
- 3.5 Continue to work with law enforcement officials regarding criminal prosecution of personal, unsupported, and excessive purchases and take the necessary actions to obtain restitution. The Board should also ensure all disbursements are necessary and prudent uses of public funds.
- 3.6 Ensure all invoices are paid timely.
- 3.7 Ensure a documented periodic reconciliation of fuel purchased to fuel used is performed with any significant differences investigated.

Auditee's Response

- 3.1 *We will review bank statements monthly and properly monitor bank account balances to avoid bank fees. We will also ensure an accurate and complete monthly list of bills is prepared and compared to invoices and checks written. In addition, we will ensure invoices are adequately reviewed and checks are issued in numerical sequence, and require documentation of receipt of goods and/or services prior to payment of invoices.*
- 3.2 *We will ensure compliance with funding requirements of bond agreements.*



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- 3.3 *We will monitor and reduce the number of transfers made between bank accounts, and ensure transfers are not prohibited by state law.*
- 3.4 *We will refrain from entering into business transactions with related parties unless such services or transactions are properly bid in accordance with state law.*
- 3.5 *We will continue to work with law enforcement officials regarding criminal prosecution of personal, unsupported, and excessive purchases and take the necessary actions to obtain restitution. We will also ensure all disbursements are necessary and prudent uses of public funds.*
- 3.6 *We will ensure all invoices are paid timely.*
- 3.7 *We will ensure a documented periodic reconciliation of fuel purchased to fuel used is performed with any significant differences investigated.*

4. Payroll and Related Matters

Significant improvement over payroll controls and procedures is needed.

4.1 Payroll taxes and unreported compensation

The City Clerk did not timely file and remit various payroll taxes, and as a result, the city was assessed over \$114,000 in past due taxes, interest, and penalties.

- The City Clerk did not timely file 941 forms and remit applicable payroll taxes to the Internal Revenue Service (IRS) for the 15 quarters from July 1, 2015, through March 31, 2019. The current Administrative Assistant filed the 941 forms for these quarters in July 2019. As a result, the city owes the IRS \$105,606 in unpaid past due taxes (\$76,909) and penalties and interest (\$28,697), with the amount of penalties and interest increasing as these amounts remain unpaid. Some payments on these amounts due have been made by the city. Based on records maintained by the current City Clerk, as of March 3, 2020, the IRS is still owed \$48,210 for taxes (\$43,790) and interest and penalties (\$4,420).
- The City Clerk did not timely file and remit applicable payroll taxes, totaling \$4,014, to the Missouri Department of Revenue (DOR) from July 1, 2015, through March 31, 2018, and also July 1, 2018, through March 31, 2019. Based on records maintained by the current City Clerk, as of March 3, 2020, the DOR is still owed \$1,804 for taxes (\$1,608) and interest and penalties (\$196).



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- The City Clerk did not timely file quarterly contribution and wage reports and remit unemployment taxes totaling \$4,557 to the Missouri Department of Labor and Industrial Relations, Division of Employment Security, for the third quarter of 2016, second through fourth quarters of 2017, all 4 quarters of 2018, and the first quarter of 2019, resulting in an assessment of interest and penalties totaling \$1,197. Based on records maintained by the current City Clerk, as of March 3, 2020, the Division of Employment Security is still owed \$2,980 for taxes (\$2,287) and interest and penalties (\$693).

Also, some of the payroll overpayments, and most of the improper payments identified in MAR finding number 1 were not subject to payroll tax withholdings and were not included on the employees' W-2 forms.

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.⁷ Similarly, Chapter 143, RSMo, includes requirements for reporting wages and withholding state income taxes. Missouri Employment Security Law, Section 288.160.2, RSMo, provides a monthly penalty on any employer that neglects or refuses to file its quarterly contribution and wage report by the last day of the month following the due date. The penalty shall not exceed the greater of \$200 dollars or 20 percent of the contributions in the aggregate. Additionally, IRS Publication 15 indicates that employers must report all employee compensation on the IRS W-2 forms.

4.2 Payroll advances/loans

The Mayor and City Clerk issued payroll advances/loans to employees totaling \$5,400 in violation of the Missouri Constitution. The city made payroll advances/loans to the City Clerk (\$4,250), Water Supervisor (\$500), and a former employee (\$650) from March 2016 through February 2018. Payroll deductions totaling \$1,225 were withheld from subsequent checks leaving an outstanding balance of \$4,175. As noted in MAR finding number 1, the City Clerk has an outstanding balance of \$3,425 and the Water Supervisor has an outstanding balance of \$500, and these amounts were reported as overpayments. The former employee has an outstanding balance of \$250.

Advance payments of employee compensation are loans of city funds. The city has no statutory authority to make loans and Article VI, Sections 23 and 25 of the Missouri Constitution, specifically prohibit counties, cities, or other political subdivisions of the state from granting public money or things of value to any corporation, association, or individual.

⁷ 26 CFR Section 31.6011(a)-1, 26 CFR Section 31.6071(a)-1, 26 CFR Section 31.6151-1(a)



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4.3 Timesheets/cards and leave records

Timesheets/cards were not prepared by some city employees and timesheets/cards prepared by other employees were not retained or located at city hall. In addition, compensatory time/overtime hours worked were not consistently documented on payroll records for some employees (see section 4.5). Leave records were also not maintained for city employees.

Without adequate timesheets/cards or a record of leave taken, the city cannot ensure hours worked and leave earned and taken by employees are properly documented. To ensure the accuracy of the hours worked and leave taken, timesheets/cards should be signed by the employees and reviewed and approved by the supervisors. Leave records also aid in determining final compensation for employees leaving city employment. In addition, Section 29 CFR Section 516.2(a) of the FLSA requires employers to maintain accurate records of actual time worked by employees.

4.4 Personnel policies and files

The city does not have personnel policies to address timesheets/cards, leave records, hours of work, and how overtime and compensatory time is to be calculated. In addition, the city did not compensate employees for overtime in compliance with FLSA requirements. Personnel files for most employees were also not located at city hall, and documentation of salary amounts and/or rates of hourly pay were not available.

The City Clerk and Water Supervisor were typically paid compensatory time/overtime at their normal hourly rate instead of at time and a half in compliance with FLSA requirements; however, as noted below some of the overtime hours recorded and paid were questionable. Payroll overpayments to the City Clerk, in MAR finding number 1, were adjusted for compensatory time at time and a half. However, as a result of the significant amount of questionable overtime payments made to the Water Supervisor noted below, we did not determine the amount of overtime possibly due to the Water Supervisor for the city's failure to comply with FLSA.

Written personnel policies are necessary to ensure equitable treatment of employees and prevent misunderstandings. The FLSA requires any time worked over 40 hours in a week (for non-emergency personnel) to be paid at time and a half. 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 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.



4.5 Questionable payroll payments

Questionable payroll payments were made to the City Clerk for vacation leave and compensatory time/overtime, and to the Water Supervisor for overtime.

- On May 17, 2018, the City Clerk was paid \$400 for one week (40 hours) of vacation, and on May 23, 2018, the City Clerk was paid \$400 for another week (40 hours) of vacation. During the year ended June 9, 2018,⁸ the City Clerk only worked 20 to 30 hours per week for 35 of the 52 weeks of that year. As a result, she may have only been entitled to payment of 20 hours of vacation or \$200 of the \$800 she was paid in May 2018. City Code, Section 120.180 states, "all part-time employees (twenty (20) to thirty-two (32) hours per week) are entitled to twenty (20) hours paid vacation per calendar year."
- The City Clerk was paid \$2,881 for compensatory time/overtime that may have been improper. On August 1, 2016, the City Clerk was issued a \$1,200 check for 120 hours of compensatory time worked for the first 6 months of 2016. On August 10, 2016, another check was issued for \$1,200 for an additional 120 hours of compensatory time worked the first 6 months of 2016. The compensatory time recorded for the City Clerk in the payroll records was inconsistent with how compensatory time was recorded for other city employees. Payroll records for other employees included a column for compensatory time for recording hours worked each week. Payroll records for the City Clerk included "(10hrs)" next to the description of each weekly pay period and showed 40 in the hours worked column for the first 6 months of 2016. In addition, no timesheets were maintained to support when these hours were worked. These hours were recorded differently in the City Clerk's payroll records than other employees, and the City Clerk worked 10 hours of compensatory time every week during this time period, without taking any vacation or sick leave.

In addition, on May 5, 2017, the City Clerk was issued a check for \$481 for 64 hours worked according to payroll records and the memo line of the check indicated these hours were worked from January 2, 2017, through April 30, 2017. Payroll records showed the 64 hours in the "Hrs" column on May 5, 2017, and indicated these hours were paid at \$7.52 per hour, which was less than the City Clerk's \$10 hourly rate. However, no timesheets were maintained to support when these hours were worked. The City Clerk was previously paid for 40 hours each week during this time period.

⁸ The City Clerk was employed on June 9, 2015, and this represents the anniversary date of her employment.



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- Overtime hours worked by the Water Supervisor were questionable. For example, during the 44 weeks from May 31, 2018, through April 11, 2019, the Water Supervisor was paid for 56 hours of work each week. According to these records, the Water Supervisor worked 16 hours of overtime for 44 weeks in a row or 85 percent of the year and never took any time off. The Water Supervisor was paid \$6,688 in overtime during these 44 weeks.

The Water Supervisor was paid \$17,416 of overtime from March 2016 through April 2019, including \$3,690 during 2016, \$5,691 during 2017, \$5,755 during 2018, and \$2,280 from January 1, 2019, through April 10, 2019.

Board meeting minutes did not document the approval of these payments of vacation leave and compensatory time/overtime to the City Clerk and Water Supervisor. Also, in a recorded interview of a former Alderman, the Alderman remembered voting to pay compensatory time to a police officer, but did not recall approving the payment of compensatory time to any other city employee. Also, the Mayor indicated in sworn testimony that she did not have any knowledge of 240 hours of compensatory time being paid to the City Clerk and did not know that the Water Supervisor was paid overtime. However, the Mayor signed the 3 checks issued to the City Clerk and most of the checks issued to the Water Supervisor for compensatory time/overtime.

4.6 Garnishments

The City Clerk failed to garnish wages and remit child support garnishments withheld to the Missouri Department of Social Services (DSS) Family Support Payment Center as required.

- The City Clerk failed to garnish a former employee's wages from January 2017 through August 2017, in compliance with a court order. As a result, the city paid \$2,034 on January 30, 2018, to a law firm of the plaintiff to settle the garnishment order.
- The City Clerk failed to pay more than \$5,300 of child support withheld from another employee's wages from December 2016 through April 2019 to the DSS Family Support Payment Center.

Court ordered garnishment of state and municipal employees is required of a public employer under Section 525.310.1, RSMo. If a garnishee fails to respond to the garnishment, the court may then enter judgment against it. Additionally, for child support garnishments issued by the Family Support Division, Section 454.505.8, RSMo, requires that an employer or other payer who fails or refuses to withhold or pay the amounts as ordered shall be liable to the party holding the support rights in an amount equal to the amount which became due to the parent during the relevant period and which, pursuant to the order, should have been withheld and paid over.



City of Parma
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Recommendations

The Board of Aldermen:

- 4.1 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 Mayor's, City Clerk's, and Water Supervisor's W-2 forms should be amended as appropriate.
- 4.2 Discontinue the practice of providing payroll advances to employees. The Board should continue to work with law enforcement officials regarding criminal prosecution of the unpaid payroll advances and take the necessary actions to obtain restitution.
- 4.3 Ensure timesheets/cards are prepared, retained, and properly signed and approved, and leave records are maintained.
- 4.4 Adopt detailed personnel policies, ensure compliance with the FLSA, and maintain personnel files for all city employees.
- 4.5 Ensure reviews of payroll records are performed to ensure the propriety of payroll payments, and review the questionable payroll payments and consider working with law enforcement officials regarding criminal prosecution of the questionable payments.
- 4.6 Ensure compliance with court orders by withholding garnishments from wages when required and paying monies withheld to the applicable party.

Auditee's Response

- 4.1 *We will 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 Mayor's, City Clerk's, and Water Supervisor's W-2 forms will be amended as appropriate.*
- 4.2 *We will discontinue the practice of providing payroll advances to employees. We will continue to work with law enforcement officials regarding criminal prosecution of the unpaid payroll advances and take the necessary actions to obtain restitution.*
- 4.3 *We will ensure timesheets/cards are prepared, retained, and properly signed and approved, and leave records are maintained.*
- 4.4 *We will adopt detailed personnel policies, ensure compliance with the FLSA, and maintain personnel files for all city employees.*



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- 4.5 *We will ensure reviews of payroll records are performed to ensure the propriety of payroll payments, review the questionable payroll payments, and consider working with law enforcement officials regarding criminal prosecution of the questionable payments.*
- 4.6 *We will ensure compliance with court orders by withholding garnishments from wages when required and paying monies withheld to the applicable party.*

5. Utility System Controls and Procedures

Utility system controls and procedures need improvement. According to the city's accounting records, the city collected approximately \$193,000 for water, sewer, and trash services and utility deposits during the year ended June 30, 2018.

5.1 Adjustments

As previously mentioned in MAR finding number 1, improper adjustments were made or were likely made to the utility accounts of the Mayor, Water Supervisor, Alderman Wofford, Alderwoman Jones, and a church. The adjustments were made without obtaining independent approval or maintaining adequate documentation to support the reason for the adjustments. Because the Mayor, City Clerk, and City Collector all had unrestricted access to the utility system as noted in MAR finding number 7.1, the ability to make adjustments without independent approval represented a significant control weakness.

Requiring someone independent of receipting and recording functions to review and approve adjustments, and requiring proper supporting documentation for such adjustments would help ensure adjustments are valid.

5.2 Utility reconciliations

City personnel do not prepare proper reconciliations related to utility services.

- The City Clerk and former City Collector did not perform monthly reconciliations of amounts billed, payments received, and amounts unpaid for utility services. Monthly reconciliations are necessary to ensure accounting records balance, transactions are properly recorded, and errors or discrepancies are detected timely. Had this reconciliation been performed and provided to the Board for review, the improperly recorded utility payments and improper adjustments could have been detected.
- The Water Supervisor did not perform monthly reconciliations of total gallons of water billed to gallons of water pumped. Monthly reconciliations of gallons of water billed to gallons of water pumped are necessary to help detect significant water loss or other problems and ensure all water usage is properly billed.



5.3 Utility deposits

Refundable utility deposits held in the Water and Sewer Deposit Escrow bank account⁹ are not accounted for properly. The City Clerk and former City Collector did not keep a listing of deposits held and were not tracking deposits.

City records indicated that water meter deposits were \$150 for rental properties and \$100 for homeowner properties. On October 4, 2019, the current City Clerk prepared a list of 139 known customer water meter deposits totaling \$11,910 based on utility deposit records found. No records could be found for the remaining 108 utility customers. We estimated an additional \$10,800 (108 customers at \$100 each) of water meter deposits should be on hand, for a total estimated liability of \$22,710. As of October 4, 2019, the Water and Sewer Deposit Escrow bank account had a balance of \$2,525 and the Water/Sewer/Garbage bank account had a balance of \$1,662, resulting in an estimated shortage of \$18,523.

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

5.4 Sales tax

The City Clerk did not file returns with the DOR or remit sales taxes collected related to water services provided, which totaled \$9,650 from April 1, 2016, through March 31, 2019. The current City Clerk filed these sales tax returns in September 2019. Based on records maintained by the current City Clerk, as of March 3, 2020, the DOR is still owed \$8,600 from taxes (\$6,566) and interest and penalties (\$2,034).

Section 144.080, RSMo, requires sales tax collections be reported and remitted to the DOR on a monthly or quarterly basis, depending on the amounts collected. Additionally, penalties may be assessed under Section 144.250, RSMo, because of the city's failure to remit these sales taxes.

Recommendations

The Board of Aldermen:

- 5.1 Ensure all adjustments are independently approved and supporting documentation is retained.
- 5.2 Ensure monthly reconciliations are performed of amounts billed to amounts collected and delinquent accounts, and of gallons of water billed to gallons pumped, and investigate significant differences.

⁹ The Water and Sewer Deposit Escrow bank account was opened on September 6, 2019.



Auditee's Response

- 5.3 Ensure a list of utility deposits is prepared and reconciled to the balance of deposits held monthly and promptly investigate any differences.
- 5.4 Ensure sales taxes collected are reported and remitted timely.
- 5.1 *We will ensure all adjustments are independently approved and supporting documentation is retained.*
- 5.2 *We will ensure monthly reconciliations are performed of amounts billed to amounts collected and delinquent accounts, and gallons of water billed to gallons pumped, and investigate any differences.*
- 5.3 *We will ensure a list of utility deposits is prepared and reconciled to the balance of deposits held monthly and promptly investigate any differences.*
- 5.4 *We will ensure sales taxes collected are reported and remitted timely.*

6. Budgets and Financial Reporting

The city does not prepare annual budgets, file annual financial reports timely, or publish semiannual financial statements in compliance with state law.

6.1 Budgets

Neither the Board nor the City Clerk prepared budgets for the 2 years ended June 30, 2019. There is no evidence in Board meeting minutes indicating a budget was adopted and approved for these 2 years.

City Code, Section 130.020 and Section 67.010, RSMo, require the budget to present a complete and accurate financial plan for the ensuing budget year, and outline the various information the budget must include. An accurate, complete, and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of city operations.

6.2 Financial reporting

Neither the Board nor the City Clerk submitted a financial report to the SAO as required by state law for the year ended June 30, 2018. As a result, fines totaling \$47,500 were imposed as outlined in Section 105.145, RSMo. The DOR reduced the city's sales and use tax distribution by \$2,030 as payment, leaving a balance due of \$45,470 as of May 31, 2019. The DOR continued to reduce the city's sales and use tax distributions and the city owed \$44,199 to the DOR as of January 31, 2020.

Section 105.145, RSMo, requires each political subdivision to file an annual report of its financial transactions with the SAO. In addition, 15 Code of State Regulations (CSR) 40-3.030, requires each political subdivision to file annual



City of Parma
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financial reports within 6 months of the end of the subdivision's fiscal year. Effective August 28, 2017, under Section 105.145, RSMo, the SAO must notify the Missouri Department of Revenue if a political subdivision fails to file a timely financial statement. Failure to timely file a financial statement may subject the political subdivision to a fine of \$500 per day.

6.3 Published financial statements

The City Clerk did not prepare and publish financial statements for the 4 years ended June 30, 2018, as required by city code and state law. The current City Clerk prepared and posted a semiannual financial statement in December 2019. The Administrative Assistant prepared and posted an annual financial statement for the year ended June 30, 2019, when a semiannual financial statement was required.

Section 79.160, RSMo, and City Code, Section 110.100 require the Board to prepare and publish semiannual financial statements that include a full and detailed account of the receipts, disbursements, and indebtedness of the city. To ensure compliance with city code and state law, the Board should require timely preparation of financial statements and review the statements prior to publication.

Recommendations

The Board of Aldermen:

- 6.1 Prepare budgets that contain all information required by city code and state law.
- 6.2 Submit annual financial reports to the State Auditor's Office as required by state law.
- 6.3 Ensure publication of the city's semiannual financial statements as required by city code and state law.

Auditee's Response

- 6.1 *We will prepare budgets that contain all information required by city code and state law.*
- 6.2 *We will submit annual financial reports to the State Auditor's Office as required by state law.*
- 6.3 *We will ensure publication of the city's semiannual financial statements as required by city code and state law.*

7. Electronic Data Security

Controls over some city computerized applications were not sufficient to prevent unauthorized access, and sufficient plans and processes were not in place for recovering systems and data. As a result, city records were not adequately protected and were susceptible to unauthorized access, and the city could not resume normal business operations timely after the fire at city hall.



7.1 User identifications and passwords

The Mayor, City Clerk, and former City Collector shared the user identification and password for the city's utility software application. This allowed them to access all utility functions.

The security of passwords is dependent upon keeping them confidential and requiring users to enter their password when switching users. Allowing certain users to share logon credentials increases the risk of unauthorized access and/or changes to the system and records and does not provide assurance access is limited to only those individuals who need access to perform their job responsibilities. User identifications should be unique to each person and passwords should be confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

7.2 Contingency plan and backup data

The city had 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. As previously mentioned, a fire destroyed most of city hall, some records, and computers. While city personnel indicated they backed up electronic data periodically, the backup data was stored on-site at city hall. As a result, both the computers and backup data were destroyed during the fire.

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. Storing backup data in a secure off-site location provides increased assurance city electronic records could be restored if necessary.

Recommendations

The Board of Aldermen:

- 7.1 Require unique user identifications for each software application and require passwords remain confidential and be changed periodically.
- 7.2 Develop a formal, written contingency plan that is periodically tested, evaluated, and updated as needed. The Board should also store backup data in a secure off-site location.

Auditee's Response

- 7.1 *We will require unique user identifications for each software application and require passwords remain confidential and be changed periodically.*
- 7.2 *We will develop a formal, written contingency plan that is periodically tested, evaluated, and updated as needed. We will also store backup data in a secure off-site location.*

City of Parma

Organization and Statistical Information

The City of Parma is located in New Madrid County. The city was incorporated in 1903 and is currently a fourth-class city. The city employed 4 full-time employees and 2 part-time employees on June 30, 2018.

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 4-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at June 30, 2018, are identified below. The Mayor is paid \$400 per month and the Board of Aldermen members receive no compensation for their service.

Tyus Byrd, Mayor (1)
Allen Hampton, Alderman
Simon Wofford, Alderman (2)
Jerry Shaw, Alderman (3)
Moneen Jones, Alderwoman (4)

- (1) Rufus Williamson replaced Mayor Byrd in April 2019.
- (2) Lydia Cackowski replaced Alderman Wofford in June 2020.
- (3) Lynda Husted replaced Alderman Shaw in June 2020.
- (4) Carolyn Powers replaced Alderwoman Jones in April 2019.

Financial Activity

A summary of the city's financial activity, prepared using the city's bank statements, for the year ended June 30, 2018, is as follows:



City of Parma
Organization and Statistical Information

City of Parma
Schedule of Receipts, Disbursements, and Changes in Cash
Year Ended June 30, 2018

	General Account	Payroll Account	Special Street Account	Water/ Sewer/ Garbage Account	Municipal Court Account	Municipal Court Bond Account	Savings Account	Replacement and Extension Account	Fire Department Account	Total
RECEIPTS										
Receipts	\$ 180,648	1,152	29,609	193,071	3,463	1,750	0	1	1,350	411,044
Transfers in	34,107	147,207	7,276	6,400	3,601	0	0	0	0	198,591
Total Receipts	214,755	148,359	36,885	199,471	7,064	1,750	0	1	1,350	609,635
DISBURSEMENTS										
Disbursements	(168,483)	(145,056)	(16,591)	(71,202)	(5,837)	(807)	0	0	(50)	(408,026)
Transfers out	(45,649)	0	(17,800)	(127,042)	(3,300)	0	(1,500)	(3,300)	0	(198,591)
Total Disbursements	(214,132)	(145,056)	(34,391)	(198,244)	(9,137)	(807)	(1,500)	(3,300)	(50)	(606,617)
RECEIPTS OVER(UNDER)										
DISBURSEMENTS	623	3,303	2,494	1,227	(2,073)	943	(1,500)	(3,299)	1,300	3,018
CASH BALANCE, JULY 1, 2017	8,263	1,157	766	(545)	2,148	1,091	1,835	3,638	0	18,353
CASH BALANCE, JUNE 30, 2018	\$ 8,886	4,460	3,260	682	75	2,034	335	339	1,300	21,371

City of Parma

Supporting Documentation of Misappropriated Monies

The following appendixes provide supporting documentation for the misappropriated monies and subpoenas issued as discussed in MAR finding number 1 and are summarized in the following table.

Appendix	Type of Supporting Documentation
A	State Auditor's Office Investigative Letter Sent to the Mayor
B	Payroll Overpayments
C	Improper Withdrawal and Payments
D	Improper Purchases
E	Improperly Recorded Utility Payments and Improper Adjustments
F	Falsified Meeting Minutes
G	State Auditor Subpoena - AT&T
H	State Auditor Subpoena - Verizon Wireless
I	State Auditor Subpoena - Verizon
J	State Auditor Subpoena - Green Dot Bank
K	State Auditor Subpoena - Ameren
L	State Auditor Subpoena - Tyus Byrd
M	State Auditor Subpoena - Helen Frye
N	State Auditor Subpoena - Simon Wofford



NICOLE GALLOWAY, CPA
Missouri State Auditor

January 11, 2019

Tyus Byrd, Mayor
103 East Main Street
Parma, MO 63870

Dear Mayor Byrd:

The Missouri State Auditor's Office Whistleblower Hotline recently received complaints from constituents who are concerned about the operations and finances of the City of Parma. The individuals have asked that their identity remain protected as allowed under Section 29.221.1, RSMo.

The complainants are alleging you gave yourself a pay raise from \$400.00 per month to \$800.00 per month within a few months of being elected, and then an increase to \$1,200.00 per month currently. In addition, the complainants stated they believe you have written city checks to "Cash," without the approval of the board of alderman. It is alleged these checks to "Cash," were used to purchase pre-paid credit cards which were used for purchases at Walmart. It is also alleged there are no receipts for these purchases retained in City Hall.

Next, the complainants are concerned with a donation of at least \$1,200.00 that was given to you for the purpose of establishing a bank account to support the Parma Fire Department, but there has never been documentation provided to the board of alderman to indicate this bank account was established. In addition, the complainants state the Parma Fire Department is not functioning and Parma residents have seen their home insurance costs rise sharply due to the lack of a fire department.

Next, the complainants stated the City of Parma recently received notice from the U.S. Treasury stating that the city has failed to pay payroll taxes for city employees from July of 2015 to the present which has accrued to approximately \$60,000 in taxes owed to the Treasury.

Under Section 29.221, RSMo, this office is conducting an initial review to investigate the complaints to determine if the complaints are credible. To assist with that investigation, we ask that you provide this office with the following:

1. a. Salary structure for the Mayor's position when you took office through the current salary
- b. Meeting minutes indicating board of alderman approval of all increases, including how each board member voted
2. Copies of all city checks written to "Cash" for the last 3 years and documentation for how these funds were used

Appendix A

City of Parma

State Auditor's Office Investigative Letter Sent to the Mayor

3. Receipts for any city purchases made with pre-paid credit cards for the last 3 years
4. Receipts for any donations made to the city and bank statements for the accounts in which the donations were deposited
5. Any notification from the Federal government related to a balance owed for unpaid payroll taxes
6. A statement from the board of alderman on the operational status of the city fire department

Please provide this documentation to our office no later than February 1, 2019.

If you have any questions or would like to discuss this matter, I can be reached at 573-751-4213 or brent.bayer@auditor.mo.gov.

Sincerely,



Brent Bayer
Director of Operations

Appendix B
City of Parma
Payroll Overpayments

Overpayments to Mayor Tyus Byrd

Check Date Per Canceled Check	Actual Check Date, if Different	Check Number Per Canceled Check (1)	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (2)	Gross Pay Amount	Net Pay Amount	Check Signers	Check Endorsements
05/01/2015		22436		Pay Period: 05/01/2015 - 05/31/2015	\$ 400.00	369.40	Kimberly Hampton (3)	Tyus Byrd
06/01/2015		22466		Pay Period 06/01/2015 - 06/30/2015	400.00	369.40	Kimberly Hampton (3)	Tyus Byrd & Simon Wofford
07/03/2015		22503		July payroll	400.00	369.40	Tyus Byrd & Helen Frye	Tyus Byrd
07/31/2015		22530		Aug 2015 Mayor	400.00	(4) 366.40	Tyus Byrd & Helen Frye	Tyus Byrd
08/28/2015		22590		Mayor Salary For the Month of Sept	400.00	369.40	Tyus Byrd & Helen Frye	Tyus Byrd
10/01/2015		22684		Mayor Salary For the Month of Oct	400.00	369.40	Tyus Byrd & Helen Frye	Tyus Byrd
10/30/2015		22746		Mayor Salary For the Month of Nov	400.00	369.40	Tyus Byrd & Helen Frye	Tyus Byrd
11/25/2015		5034		Mayor Salary For the Month of Dec 2015	400.00	369.40	Tyus Byrd & Helen Frye	Tyus Byrd
12/31/2015		5072		Mayor Salary For the Month of January 1st, 2016	400.00	369.40	Tyus Byrd & Helen Frye	Tyus Byrd
Total 2015					<u>3,600.00</u>	<u>3,321.60</u>		
01/28/2016		5102		Mayor Salary For the Month of February 1st, 2016	400.00	369.40	Tyus Byrd & Helen Frye	Tyus Byrd
02/26/2016		5143		Mayor of Parma Pay Period Feb 1 thru Feb 29, 2016	400.00	369.40	Tyus Byrd & Helen Frye	Tyus Byrd
04/01/2016		5191		Mayor of Parma Pay Period March 1 thru March 31, 2016	400.00	369.40	Tyus Byrd & Helen Frye	Tyus Byrd
04/28/2016		5241		Mayor of Parma Pay Period April 1 thru April 30, 2016	400.00	369.40	Tyus Byrd & Helen Frye	Tyus Byrd
06/01/2016		5288		Mayor of Parma Pay Period May 1 thru May 31, 2016	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd
06/15/2016		5316		Mayor of Parma Pay Period May 1 thru May 31, 2016	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd
07/01/2016		5338		Mayor of Parma Pay Period June 1 thru June 30, 2016	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd
07/15/2016		5353		Mayor of Parma Pay Period July 1 thru July 31, 2016	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd
07/21/2016		5370		Mayor of Parma	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd
				Vacation Check from April 2015 thru April 2016				
08/01/2016		5380		Mayor of Parma	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd
				Pay Check from Aug 1 2016 thru Aug 31 2016				
				Pay on the 1st and 15th of Each month				
08/15/2016		5402		Mayor of Parma	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd & Adrian Byrd
				Pay Check from Aug 1 2016 thru Aug 31 2016				
				Pay on the 1st and 15th of Each month				
09/01/2016		5426		Mayor of Parma	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd
				Pay Check from Sept 1 2016 thru Sept 30 2016				
				Pay on the 1st and 15th of Each month				
09/15/2016		5443		Mayor of Parma	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd
				Pay Check from Sept 1 2016 thru Sept 30 2016				
				Pay on the 1st and 15th of Each month				
09/29/2016		5471		Mayor of Parma	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd & Adrian Byrd
				Pay Check from Sept 1 2016 thru Sept 30 2016				
				Pay on the 1st and 15th of Each month				
10/14/2016		5491		Mayor of Parma	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd
				Pay Check from Oct 1 2016 thru Oct 31 2016				
				Pay on the 1st and 15th of Each month				
10/27/2016		5511		Mayor of Parma	500.00	(5) 441.75	Tyus Byrd & Helen Frye	Tyus Byrd
				Pay Check from Oct 1 2016 thru Oct 31 2016				
				Pay on the 1st and 15th of Each month				
11/09/2016		5535		Mayor of Parma	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd
				Pay on the 1st and 15th of Each month				
				Pay Check between Nov 1 2016 thru Nov 31 2016				

Appendix B
City of Parma
Payroll Overpayments

Overpayments to Mayor Tyus Byrd

Check Date Per Canceled Check	Actual Check Date, if Different	Check Number Per Canceled Check (1)	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (2)	Gross Pay Amount	Net Pay Amount	Check Signers	Check Endorsements
11/30/2016		5552		Mayor of Parma Pay on the 1st and 15th of Each month Pay Check between Dec 1 2016 thru Dec 31 2016	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd
12/13/2016		5578		Mayor of Parma Pay on the 1st and 15th of Each month Pay Check between Dec 1 2016 thru Dec 31 2016	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd
12/22/2016		5601		Dec 15th	500.00	441.75	Tyus Byrd & Helen Frye	Tyus Byrd
Total 2016					<u>9,600.00</u>	<u>8,545.60</u>		
01/04/2017		5624		1/4/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
01/12/2016	01/12/2017	5631			500.00	(5) 460.75	Nelvia Donaldson (3) & Helen Frye	Tyus Byrd
01/30/2017		5651		1/30/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
02/13/2017		5667	5656	1/	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
02/15/2017		5677	5663		1,000.00	(6) 1,000.00	Tyus Byrd & Helen Frye	Tyus Byrd & Simon Wofford
03/01/2017		5691		3/1/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
03/14/2017		5712		3/14/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
03/30/2017		5725		4/10/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
04/10/2017		5736		4/15/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
04/28/2017		5762		5/1/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
04/12/2017	05/12/2017	5779		5/17/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
05/25/2017		5800		5/26/2017 Vacation	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
06/07/2017		5818		6/7/2017 Vacation Ck	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
06/14/2017		5828		6/14/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
06/28/2017		5860		6/28/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
07/12/2017		5880	5800	7/15/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
07/18/2017		5896		7/18/2017 Vacation	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
08/02/2017		5913		8/1/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd & Simon Wofford
08/15/2017		5936		8/15/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd & Simon Wofford
09/01/2017		5955		9/1/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
10/15/2017	09/15/2017	5979		9/15/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
11/29/2017	09/29/2017	5997	5800	10/15/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
10/13/2017		6018		10/18/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
11/01/2017		6037			500.00	(5) 460.75	Tyus Byrd & Helen Frye	Tyus Byrd
11/16/2017		6054		11/1/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
11/21/2017		6065	(7)	11/15/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
12/14/2017		6096		12/1/2017	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
12/27/2017		6111		12/27/2018 (8)	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
Total 2017					<u>14,500.00</u>	<u>13,440.25</u>		
01/04/2018		6123		Mayor of Parma Paid twice a month 1st and 15th of the month Twice a month: 1st and 15th of the month	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
01/17/2018		6143		1/17/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
02/01/2018		6160		2/1/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
02/15/2018		6184		2/15/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
02/27/2018		6205		2/27/2018 Vacation	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd

Appendix B
City of Parma
Payroll Overpayments

Overpayments to Mayor Tyus Byrd

Check Date Per Canceled Check	Actual Check Date, if Different	Check Number Per Canceled Check (1)	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (2)	Gross Pay Amount	Net Pay Amount	Check Signers	Check Endorsements
03/12/2018		6220		3/1/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
03/22/2018		6243		3/27/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
03/29/2018		6256		4/5/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
04/05/2018		6257		4/5/2018 Vacation	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
04/12/2018		6270		4/13/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
04/24/2018		6287		Mayor of Parma	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
				Paid twice a month 1st and 15th of the month				
				Twice a month: 1st and 15th of the month				
04/01/2018	05/01/2018	6293		5/3/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
04/08/2018	05/08/2018	6303		5/11/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
05/30/2018		6332		6/4/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
06/14/2018		6361		6/20/2018	500.00	460.75	Simon Wofford & Helen Frye	Tyus Byrd
06/26/2018		6368		6/26/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
07/03/2018		6392		7/9/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
07/31/2018		6424		8/3/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
08/15/2018		6445		8/16/2018	500.00	460.75	Simon Wofford & Helen Frye	Tyus Byrd & Simon Wofford
08/31/2018		6465		9/1/2018	500.00	460.75	Simon Wofford & Helen Frye	Tyus Byrd
09/14/2018		6480		9/14/2018	500.00	460.75	Simon Wofford & Helen Frye	Tyus Byrd
10/04/2018		6503		10/4/2018	500.00	460.75	Simon Wofford & Helen Frye	Tyus Byrd
10/25/2018		6526		10/25/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
11/08/2018		6541		11/13/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
11/21/2018		6569		11/27/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
11/28/2018		6579		12/1/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
12/12/2018		6582		12/17/2018	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
12/28/2018		6615			500.00	(5) 460.75	Tyus Byrd & Helen Frye	Tyus Byrd
Total 2018					<u>14,000.00</u>	<u>12,901.00</u>		
01/31/2019		6653		Mayor of Parma	500.00	460.75	Tyus Byrd & Helen Frye	Tyus Byrd
				For the 1st Pay Roll Period Semi-monthly Advancement for February 2019 Paycheck				
03/01/2019		6687		Mayor of Parma	500.00	(5) 460.75	Simon Wofford & Helen Frye	Tyus Byrd
03/21/2019		6714		Mayor of Parma	1,000.00	(5) 809.50	Tyus Byrd & Helen Frye	Tyus Byrd
03/29/2019		6724		Mayor of Parma	500.00	(5) 460.75	Tyus Byrd & Helen Frye	Tyus Byrd
Total 2019					<u>2,500.00</u>	<u>2,191.75</u>		
				Total Payments \$	<u>44,200.00</u>	<u>40,400.20</u>		

Appendix B
City of Parma
Payroll Overpayments

Overpayments to Mayor Tyus Byrd

Check Date Per Canceled Check	Actual Check Date, if Different	Check Number Per Canceled Check (1)	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (2)	Gross Pay Amount	Net Pay Amount	Check Signers	Check Endorsements
					Appropriate Amounts That Should Have Been Paid			
					<u>Year</u>	<u>Paid</u>		
					2015	\$ 3,426.67	(9)	
					2016	4,800.00	(10)	
					2017	4,800.00	(10)	
					2018	4,800.00	(10)	
					2019	1,413.33	(11)	
					Subtotal	\$ 19,240.00		
Total Overpayments					\$	<u>24,960.00</u>		

- (1) Checks written to the Mayor from May 1, 2015, through October 30, 2015, were issued from the city's General bank account. Checks written from November 25, 2015, through March 29, 2019, were issued from the city's Payroll bank account.
- (2) Pay period/payment details were obtained from check memo lines for the period of May 1, 2015, through December 13, 2016, and payroll ledgers for the period of December 22, 2016, through January 31, 2019; with the exception of check numbers 6123, 6287, and 6653, for which the details came from paycheck stubs. These details are presented exactly as they are listed in the source documents, unless otherwise indicated.
- (3) Kimberly Hampton was the prior City Treasurer. Nelvia Donaldson was a former Alderwoman.
- (4) The payroll log indicates the net pay for this check was \$369.40; however, the actual check was written for \$366.40.
- (5) Payroll records supporting this payment could not be located. Gross pay was determined based on historical gross and net pay amounts.
- (6) The payroll ledger indicated the check was issued for a gross pay amount of \$500; however, the actual check was issued for \$1,000.
- (7) The payroll ledger shows check number 6065 was issued twice, once on November 15, 2017, and again on December 14, 2017; however, the actual check date was November 21, 2017.
- (8) The pay period/payment details shown based on city records was inaccurate.
- (9) This total includes a \$400 monthly payment for 8 months (May through December). It also includes \$226.67 for April 14 to April 30, which is the portion of the month the Mayor served.
- (10) This total includes a \$400 monthly payment for 12 months.
- (11) This total includes a \$400 monthly payment for 3 months (January through March). It also includes \$213.33 for April 1 to April 16, which is the portion of the month the Mayor served.

Appendix B is continued on the next page with Payroll Overpayments to City Clerk Helen Frye

Appendix B
City of Parma
Payroll Overpayments

Overpayments to City Clerk Helen Frye

Check Date	Actual Check Date, if Different	Check Number Per Canceled Check (1)	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (2)	Hours Worked Per Payroll Ledgers or Stubs, if Available	Gross Pay Amount	Net Pay Amount	Check Signers
06/19/2015		22493		Pay Period 06/09/2015 - 06/15/2015		\$ 262.50	242.41	Kimberly Hampton (3)
07/24/2015		22520		July City Clerk		262.50	242.41	Tyus Byrd & Helen Frye
07/31/2015		22537		July City Collector Divided Share of Office		369.38	(4) 341.31	Tyus Byrd & Helen Frye
08/14/2015		22561		Payroll 8/10- thru 8/14		262.50	242.42	Tyus Byrd & Helen Frye
08/28/2015		22581		City Clerk Salary For the Month of Sept		300.00	276.05	Tyus Byrd & Helen Frye
09/02/2015		22601		City Collector, Collection for the Month of Aug		690.06	690.06	Tyus Byrd & Helen Frye
09/04/2015		22611		Pd for City Treasure		400.00	365.40	Tyus Byrd & Helen Frye
09/11/2015		22622	22	Collector on Collection for Sept		559.00	502.24	Tyus Byrd & Helen Frye
09/18/2015		22663		collector on Collection for Sept		320.00	293.52	Tyus Byrd & Helen Frye
09/25/2015		22671		City Clerk of Parma	40.00	320.00	293.52	Tyus Byrd & Helen Frye
10/01/2015		22687		City Clerk of Parma	40.00	320.00	293.52	Tyus Byrd & Helen Frye
				Pay Period Sept 24th thru Oct 1st, 2015				
10/01/2015		22700		City Clerk of Parma	40.00	320.00	293.52	Tyus Byrd & Helen Frye
				Pay Period Oct 2nd thru Oct 8th, 2015				
10/01/2015		22714		City Clerk of Parma	40.00	320.00	293.52	Tyus Byrd & Helen Frye
				Pay Period Oct 9th thru Oct 15th, 2015				
10/23/2015		22729		City Clerk of Parma	(5) 40.00	320.00	293.52	Tyus Byrd & Helen Frye
				Pay Period Oct 9th thru Oct 15th, 2015				
10/30/2015		22745		City Clerk of Parma	40.00	320.00	293.52	Tyus Byrd & Helen Frye
				Pay Period Oct 23th thru Oct 29th, 2015				
11/05/2015		5004		City Clerk of Parma	40.00	320.00	293.52	Tyus Byrd & Helen Frye
				Pay Period Oct 30th thru Nov 5th, 2015				
11/13/2015		5016		City Clerk of Parma	40.00	320.00	293.52	Tyus Byrd & Helen Frye
				Pay Period Nov 6th thru Nov 12th, 2015				
11/19/2015		5021		City Clerk of Parma	40.00	320.00	293.52	Tyus Byrd & Helen Frye
				Pay Period Nov 13th thru Nov 19th, 2015				
11/25/2015		5033		City Clerk of Parma	40.00	320.00	293.52	Tyus Byrd & Helen Frye
				Pay Period Nov 20th thru Nov 26th, 2015				
12/03/2015		5039		City Clerk of Parma	40.00	320.00	293.52	Tyus Byrd & Helen Frye
				Pay Period Nov 27th thru Dec 3rd, 2015				
12/10/2015		5048		City Clerk of Parma	40.00	320.00	293.52	Tyus Byrd & Helen Frye
				Pay Period Dec 4th thru Dec 10th, 2015				
12/17/2015		5054		City Clerk of Parma	40.00	320.00	293.52	Tyus Byrd & Helen Frye
				Pay Period Dec 11th thru Dec 17th, 2015				
12/22/2015		5065		City Treasure for City of Parma		400.00	365.40	Tyus Byrd & Helen Frye
12/24/2015	(6)	5068		City Clerk of Parma	40.00	320.00	293.52	Tyus Byrd & Helen Frye
				Pay Period Dec 18 thru Dec 23 2015				

Appendix B
City of Parma
Payroll Overpayments

Overpayments to City Clerk Helen Frye

Check Date Per Canceled Check	Actual Check Date, if Different	Check Number Per Canceled Check (1)	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (2)	Hours Worked Per Payroll Ledgers or Check Stubs, if Available	Gross Pay Amount	Net Pay Amount	Check Signers
12/31/2015		5071		City Clerk of Parma Pay Period Dec 24th thru Dec 31st, 2015	40.00	320.00	293.52	Tyus Byrd & Helen Frye
Total 2015						<u>8,625.94</u>	<u>7,964.02</u>	
01/07/2016		5084		City Clerk of Parma Pay Period Jan 1st thru Jan 7th 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye
01/14/2016		5090		City Clerk of Parma Pay Period Jan 8th thru Jan 14th 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye
01/21/2016		5096		City Clerk of Parma Pay Period Jan 15th thru Jan 21th 2016	40.00	320.00	293.52	Tyus Byrd
01/28/2016		5110		City Clerk of Parma Pay Period Jan 22nd thru Jan 28th 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye
02/03/2016		5113		City Clerk of Parma Pay Period January 29 thru February 4 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye
02/11/2016		5123		City Clerk of Parma Pay Period Feb 5 thru February 11 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye
02/18/2016		5129		City Clerk of Parma Pay Period Feb 12th thru February 18th 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye
02/22/2016		5141		City Clerk of Parma Pay Period Feb 19th thru February 25th 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye
03/03/2016		5152		City Clerk of Parma Pay Period Feb 26th thru March 3 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye
03/10/2016		5161		City Clerk of Parma Pay Period March 4th thru March 10th, 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye
03/17/2016		5168		City Clerk of Parma Pay Period March 11th thru March 17th, 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye
03/17/2016		5177		City Clerk of Parma March 11th - March 17th, 2016		500.00	500.00	Tyus Byrd & Helen Frye
03/17/2016		5181		City Clerk of Parma Pay Period March 18th thru March 24th, 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye
03/30/2016		5185		City Clerk of Parma Pay Period March 25th thru March 31st, 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye
04/06/2016		5202		City Clerk of Parma Pay Period March 31st, 2016 thru April 7th, 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye
04/14/2016		5212		City Clerk of Parma Pay Period April 8th, 2016 thru April 14th, 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye
04/21/2016		5218		City Clerk of Parma Pay Period April 15th, 2016 thru April 21th, 2016	40.00	320.00	293.52	Tyus Byrd & Helen Frye

Appendix B
City of Parma
Payroll Overpayments

Overpayments to City Clerk Helen Frye

Check Date	Actual Check Date, if Different	Check Number Per Canceled Check (1)	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (2)	Hours Worked Per Payroll Ledgers or Stubs, if Available	Gross Pay Amount	Net Pay Amount	Check Signers
04/28/2016		5226		City Clerk of Parma	40.00	320.00	293.52	Tyus Byrd & Helen Frye
04/28/2016		5244		Pay Period April 22th, 2016 thru April 28th, 2016				
05/04/2016		5248		Pay Adv 4/48/2016	(5)	250.00	250.00	Tyus Byrd & Helen Frye
				City Clerk of Parma	40.00	400.00	369.40	Tyus Byrd & Helen Frye
				Pay Period April 29th, 2016 thru May 4th, 2016				
05/12/2016		5259		City Clerk of Parma	40.00	400.00	369.40	Tyus Byrd & Helen Frye
				Pay Period 5th 2016 thru May 12th, 2016				
05/18/2016		5264		City Clerk of Parma	40.00	400.00	369.40	Tyus Byrd & Helen Frye
				Pay Period May 13th 2016 thru May 18th, 2016				
05/18/2016		5274		City Clerk of Parma	40.00	400.00	369.40	Tyus Byrd & Helen Frye
				Pay Period May 19th 2016 thru May 25th, 2016				
06/01/2016		5287		City Clerk of Parma	40.00	400.00	369.40	Tyus Byrd & Helen Frye
				Pay Period May 26th 2016 thru May 31th, 2016				
06/08/2016		5299		City Clerk of Parma	40.00	400.00	369.40	Tyus Byrd & Helen Frye
				Pay Period 6/2/2016 thru 6/8/2016				
06/15/2016		5315		City Clerk of Parma	40.00	400.00	369.40	Tyus Byrd & Helen Frye
				Pay Period June 9th 2016 thru June 15th, 2016				
06/22/2016		5326		City Clerk of Parma	40.00	400.00	369.40	Tyus Byrd & Helen Frye
				Pay Period June 16th 2016 thru June 22nd, 2016				
06/29/2016		5332		City Clerk of Parma	40.00	400.00	369.40	Tyus Byrd & Helen Frye
				Pay Period June 23rd 2016 thru June 29th, 2016				
07/06/2016		5343		City Clerk of Parma		400.00	369.40	Tyus Byrd & Helen Frye
				Pay Period June 30th 2016 thru July 6th, 2016				
				VACATION CHECK from May 26th, 2015 thru May 26th, 2016				
07/06/2016		5345		City Clerk of Parma	40.00	400.00	369.40	Tyus Byrd & Helen Frye
				Pay Period June 30th 2016 thru July 6th, 2016				
07/09/2016		5352		City Clerk of Parma	40.00	400.00	369.40	Tyus Byrd & Helen Frye
				Pay Period July 7th 2016 thru July 13th, 2016				
07/15/2016		5357		City Clerk of Parma	40.00	400.00	369.40	Tyus Byrd & Helen Frye
				Pay Period July 14th 2016 thru July 21st, 2016				
07/22/2016		5371		Payroll Period July 21th thru July 27th, 2016	40.00	400.00	369.40	Tyus Byrd & Helen Frye
08/01/2016		5381		City Clerk of Parma	120.00	1,200.00	1,026.20	Tyus Byrd & Helen Frye
				Pay Period January 1 2016 thru June 30th, 2016				
				Court Clerk and City Clerk Comp time for 6 months				
08/04/2016		5390		City Clerk of Parma	40.00	400.00	369.40	Nelvia Donaldson (3) & Helen Frye
				Pay Period July 28th 2016 thru Aug 3rd, 2016				

Appendix B
City of Parma
Payroll Overpayments

Overpayments to City Clerk Helen Frye

Check Date	Actual Check Date, if Different	Check Number Per Canceled Check (1)	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (2)	Hours Worked Per Payroll Ledgers or Stubs, if Available	Gross Pay Amount	Net Pay Amount	Check Signers
08/10/2016		5393		City Clerk of Parma Pay Period January 1 2016 thru June 30th, 2016 Court Clerk and City Clerk Comp time for 6 months Total hours 240 broken down in 2 checks	120.00	1,200.00	1,026.20	Tyus Byrd & Helen Frye
08/10/2016		5394		City Clerk of Parma Pay Period Aug 4th 2016 thru Aug 10th, 2016	40.00	400.00	369.40	Tyus Byrd & Helen Frye
08/15/2016		5401		City Clerk of Parma Pay Period Aug 11th 2016 thru Aug 17th, 2016	40.00	400.00	369.40	Tyus Byrd & Helen Frye
08/22/2016		5412		City Clerk of Parma Pay Period Aug 18th 2016 thru Aug 24th, 2016	40.00	400.00	369.40	Tyus Byrd & Helen Frye
08/24/2016		5421		City Clerk of Parma Pay Period Aug 25th 2016 thru Aug 31st, 2016	40.00	400.00	369.40	Tyus Byrd & Helen Frye
08/26/2016		5425		Adva 8/26/2016		500.00	500.00	Tyus Byrd & Helen Frye
09/01/2016		5429		City Clerk of Parma Pay Period 9/1/ 2016 thru 9/7/2016, 2016	40.00	400.00	369.40	Tyus Byrd & Helen Frye
09/08/2016		5442		City Clerk of Parma Pay Period 9/8/ 2016 thru 9/ 14/2016, 2016	40.00	400.00	369.40	Tyus Byrd & Helen Frye
09/14/2016		5445		City Clerk of Parma		400.00 (7)	369.40	Tyus Byrd & Helen Frye
09/21/2016		5458		Payperiod 9/15/2016 thru 9/20/2016	40.00	400.00	369.40	Tyus Byrd & Helen Frye
09/28/2016		5467		City Clerk of Parma Payperiod 9/22/2016 thru 9/28/2016	40.00	400.00	369.40	Tyus Byrd & Helen Frye
10/05/2016		5477		City Clerk of Parma Payperiod 9/29/2016 thru 10/05/2016		400.00 (7)	369.40	Tyus Byrd & Helen Frye
10/11/2016		5482		City Clerk of Parma Payperiod 10/6/2016 thru 10/12/2016		400.00 (7)	369.40	Tyus Byrd & Helen Frye
10/11/2016		5490		City Clerk of Parma Payperiod 10/13/2016 thru 10/19/2016		400.00 (7)	369.40	Tyus Byrd & Helen Frye
10/19/2016		5501		City Clerk of Parma		400.00 (7)	369.40	Nelvia Donaldson (3) & Helen Frye
10/26/2016		5510		City Clerk of Parma Payperiod 10/20/2016 thru 10/26/2016		400.00 (7)	369.40	Tyus Byrd & Helen Frye
11/02/2016		5525		City Clerk of Parma Payperiod 10/27/2016 thru 11/2/2016		400.00 (7)	369.40	Tyus Byrd & Helen Frye
11/07/2016		5528		City Clerk of Parma Payperiod 11/3/2016 thru 11/9/2016		400.00 (7)	319.40	Tyus Byrd & Helen Frye
11/14/2016		5533		City Clerk of Parma Payperiod 11/10/2016 thru 11/16/2016		400.00 (7)	319.40	Tyus Byrd & Helen Frye

Appendix B
City of Parma
Payroll Overpayments

Overpayments to City Clerk Helen Frye

Check Date Per Canceled Check	Actual Check Date, if Different	Check Number Per Canceled Check (1)	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (2)	Hours Worked Per Payroll Ledgers or Check Stubs, if Available	Gross Pay Amount	Net Pay Amount	Check Signers	
11/21/2016		5562		Payperiod 11/17/2016 thru 11/23/2016 City Clerk of Parma		400.00	(7) 319.40	Tyus Byrd & Helen Frye	
11/29/2016		5554	(8)	Payperiod 11/24/2016 thru 11/30/2016 City Clerk of Parma		400.00	(7) 319.40	Tyus Byrd & Helen Frye	
12/07/2016		5572		Payperiod 12/1/2016 thru 12/7/2016 City Clerk of Parma		400.00	(7) 319.40	Tyus Byrd & Helen Frye	
12/08/2016		5577		City Clerk of Parma		400.00	(7) 319.40	Tyus Byrd & Helen Frye	
12/21/2016		5593		Payperiod 12/15/2016 thr 12/21/2016 City Clerk of Parma		400.00	(7) 319.40	Tyus Byrd & Helen Frye	
12/22/2016		5602		City Clerk of Parma		400.00	(7) 400.00	Tyus Byrd & Helen Frye	
12/27/2016		5607		Payperiod 12/22/2016 thr 12/28/2016 City Clerk of Parma		400.00	(7) 369.40	Tyus Byrd & Helen Frye	
Total 2016						<u>24,690.00</u>	<u>22,379.44</u>		
01/03/2017		5612		Payperiod 12/29/20167 thru 1/4/201 City Clerk of Parma	40.00	400.00	369.40	Tyus Byrd & Helen Frye	
01/04/2017		5623		City Clerk of Parma		400.00	(9) 400.00	Tyus Byrd & Helen Frye	
01/11/2017		5626		City Clerk of Parma	40.00	400.00	315.40	Nelvia Donaldson (3) & Helen Frye	
				Pay Period 1/5/2017thru 1/11/2017					
01/18/2017		5634		City Clerk of Parma	40.00	400.00	365.40	Tyus Byrd & Helen Frye	
				Pay Period 1/12/2017thru 1/18/2017					
01/20/2017		5640		Payroll Advancement		1,000.00	(7) 1,000.00	Tyus Byrd & Helen Frye	
				See Check Description for details and authorized personnel and Pay Arrangements in Employee File					
01/24/2016	01/24/2017	5644		City Clerk of Parma	40.00	400.00	365.40	Tyus Byrd & Helen Frye	
				Pay Period 1/19/2017thru 1/25/2017					
01/27/2017		5650		City Clerk of Parma	(5)	400.00	(7) 365.40	Tyus Byrd & Helen Frye	
				Pay Period 26/19/2017thru 2/1/2017					
01/27/2017		5652		1/26-2/1/2017	40.00	400.00	315.40	Tyus Byrd & Helen Frye	
02/09/2017		5662		2/2/-2/8/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye	
02/13/2017		5666		2/9/-2/15/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye	
02/14/2017		5676	(8)	See Check Description for details on check voucher (10)		1,000.00	(9) 1,000.00	Tyus Byrd & Helen Frye	
02/17/2017		5673		2/16-2/22/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye	
03/01/2017		5690		2/23/-3/1/2017	40.00	400.00	265.40	Tyus Byrd & Helen Frye	
03/06/2017		5698		3/2/-3/8/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye	
03/14/2017		5706		3/9/-3/15/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye	
03/22/2017		5714		3/16/-3/29/2017	(5)	40.00	400.00	365.40	Tyus Byrd & Helen Frye
03/29/2017		5724		3/23-3/29/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye	
04/03/2017		5728		3/30-4/5/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye	

Appendix B
City of Parma
Payroll Overpayments

Overpayments to City Clerk Helen Frye

Check Date	Actual Check Date, if Different	Check Number Per Canceled Check (1)	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (2)	Hours Worked Per Payroll Ledgers or Check Stubs, if Available	Gross Pay Amount	Net Pay Amount	Check Signers
04/10/2017		5739		4/6/-4/12/2017	40.00	400.00	315.40	Tyus Byrd & Helen Frye
04/13/2017		5750		4/13/-4/19/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
04/24/2017		5756		4/20/-4/26/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
05/01/2017		5763		4/27-5/3/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
05/05/2017		5770		Hours worked Jan 2, 2017 thru April 30, 2017	64.00	481.28	434.48	Tyus Byrd & Helen Frye
05/10/2017		5775		5/4-5/10/2017	40.00	400.00	315.40	Tyus Byrd & Helen Frye
05/12/2017		5777		5/11/-5/17/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
05/19/2017		5791		5/18/-5/24/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
05/25/2017		5798		5/25-5/31/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
06/06/2017		5812		6/1 -6/7/2017	40.00	400.00	315.40	Tyus Byrd & Helen Frye
06/10/2017		5829		6/8/-6/14/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
06/16/2017		5842		6/15/-6/21/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
06/21/2017		5854		V-Chk# 5854 6/15/-6/21/2017	(11) 40.00	400.00	365.40	Tyus Byrd & Helen Frye
06/28/2017		5859		6/22-6/28/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
07/03/2017		5872		6/29/-7/5/2017	24.00	240.00	221.64	Tyus Byrd & Helen Frye
07/06/2017		5881		V- Chk# 5881 6/29/-7/3/2017	(11) 40.00	400.00	365.40	Tyus Byrd & Helen Frye
07/14/2017		5885		7/6/-7/12/2017	24.00	240.00	171.64	Tyus Byrd & Helen Frye
07/18/2017		5894		7/13 -7/19/2017	24.00	240.00	221.64	Tyus Byrd & Helen Frye
07/22/2017		5901		7/20 -7/26/2017	24.00	240.00	221.64	Tyus Byrd & Helen Frye
07/28/2017		5910		7/27 -8/3/2017	30.00	300.00	277.05	Tyus Byrd & Helen Frye
08/04/2017		5920		8/4 -8/10/2017	30.00	300.00	277.05	Tyus Byrd & Helen Frye
08/11/2017		5922		8/11-8/16/2017	40.00	400.00	315.40	Tyus Byrd & Helen Frye
08/16/2017		5945		8/17-8/22/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
08/22/2016	08/22/2017	5952		8//-8/24/2017	(5) 40.00	400.00	365.40	Tyus Byrd & Helen Frye
09/06/2017		5963		8/31-9/6/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
09/11/2017		5971		9/7-9/13/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
09/18/2017		5985		9/14/-9/20/2017	40.00	400.00	315.40	Tyus Byrd & Helen Frye
09/25/2017		5991		9/21-9/27/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
10/02/2017		6004		9/29 -10/5/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
10/10/2017		6008		10/6/-10/12/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
10/19/2017		6024		10/13-10/19/2017	40.00	400.00	365.40	Tyus Byrd & Helen Frye
10/25/2017		6029	1029	10/20-10/26/2016	(5) 40.00	400.00	315.40	Tyus Byrd & Helen Frye
11/01/2017		6038		10/27 -11/2/2017	20.00	200.00	184.70	Tyus Byrd & Helen Frye
11/09/2017		6047		11/3 -11/9/2017	20.00	200.00	184.70	Tyus Byrd & Helen Frye
11/16/2017		6055		11/10-11/16/2017	20.00	200.00	184.70	Tyus Byrd & Helen Frye
11/21/2017		6066		11/17-11/21/2017	20.00	200.00	184.70	Tyus Byrd & Helen Frye
11/27/2017		6075		11/24-11/30/2017	36.00	360.00	282.46	Tyus Byrd & Helen Frye

Appendix B
City of Parma
Payroll Overpayments

Overpayments to City Clerk Helen Frye

Check Date	Actual Check Date, if Different	Check Number Per Canceled Check (1)	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (2)	Hours Worked Per Payroll Ledgers or Stubs, if Available	Gross Pay Amount	Net Pay Amount	Check Signers
412//2017	12/04/2017	6086		12/1-12/7/2017	20.00	200.00	184.70	Tyus Byrd & Helen Frye
12/11/2017		6094		12/8-12/14/2017	30.00	300.00	277.05	Tyus Byrd & Helen Frye
12/11/2017		6101		12/15-12/21/2017	30.00	300.00	277.05	Tyus Byrd & Helen Frye
12/20/2017		6106		12/22-/12/28/2017	30.00	300.00	227.05	Tyus Byrd & Helen Frye
12/27/2017		6112				300.00	(7) 277.05	Tyus Byrd & Helen Frye
Total 2017						<u>23,001.28</u>	<u>20,609.30</u>	
01/11/2018		6137		Payperiod between 1/4-1/10/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye
01/18/2018		6142		Payperiod between 1/11-1/17/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye
01/25/2018		6149		Payperiod between 1/18-1/24/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye
02/01/2018		6175				300.00	(7) 227.05	Tyus Byrd & Helen Frye
02/06/2018		6179		Payperiod between 2/1-2/7/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye
02/08/2018		6177	(8)	Authorized by Mayor Byrd Police Department-Police Officer	(12)	1,500.00	(13) 1,500.00	Tyus Byrd & Helen Frye
Payroll Loan- Deduction of \$225 and 277 per pay period from City Clerk/Court Clerk paycheck weekly Deductions starts on 2/14/2018 - Mar 28, 2018 This payroll deduction will be continue until the last payment is made from the employee pay check.								
02/15/2018		6185		Payperiod between 2/8-/2/14/2018/2018	30.00	300.00	227.05	Tyus Byrd & Helen Frye
02/22/2018		6198		Payperiod between 2/15-2/21/2018	30.00	300.00	(13) 52.05	Tyus Byrd & Helen Frye
03/01/2018		6204		Payperiod between 2/22-2/28/2018	30.00	300.00	(13) 27.05	Tyus Byrd & Helen Frye
03/08/2018		6217		Payperiod between 3/1-3/7/2018	30.00	300.00	(13) 27.05	Tyus Byrd & Helen Frye
03/15/2018		6225		Payperiod 3/8-3/14/2018	30.00	300.00	(13) 27.05	Tyus Byrd & Helen Frye
03/21/2018		6239		City Clerk		300.00	(7) 277.05	Tyus Byrd & Helen Frye
03/26/2018		6247		Payperiod 3/22-3/28/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye
04/04/2018		6245	(8)	Payperiod between 3/29-4/4/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye
04/04/2018		6269		Payperiod between 4/5-4/11/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye
04/19/2018		6283		Payperiod between 4/12-4/18/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye
02/24/2018	04/24/2018	6288		Payperiod between 4/19-4/2/26/2018	(5) 30.00	300.00	277.05	Tyus Byrd & Helen Frye
04/03/2018	05/03/2018	6296		Payperiod between 3/29-4/2/2018	(5) 30.00	300.00	277.05	Tyus Byrd & Helen Frye
04/07/2018	05/07/2018	6301		Payperiod between 4/3-4/9/2018	(5) 30.00	300.00	277.05	Tyus Byrd & Helen Frye
05/12/2018		6310		Payperiod between 5/10-5/17/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye
05/17/2018		6312		Payperiod between 5/10-5/17/2018	40.00	400.00	369.40	Tyus Byrd & Helen Frye
1st Week of 2 Weeks Vacation Check								
05/23/2018		6325		Payperiod between 5/18-5/23/2018	30.00	300.00	227.05	Tyus Byrd & Helen Frye
05/23/2018		6327		Payperiod between 5/18-5/23/2018 2nd Week Vacation	40.00	400.00	396.40	Tyus Byrd & Helen Frye
05/29/2018		6333		Payperiod between 5/23-5/30/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye

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City of Parma
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Overpayments to City Clerk Helen Frye

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06/05/2018		6339		Payperiod between 5/31-6/6/2018/2018	30.00	300.00	227.00	Tyus Byrd & Helen Frye
06/09/2018		6353		Payperiod between 6/7-6/13/2018/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye
06/13/2018		6362		Payperiod between 6/7-6/13/2018/2018	30.00	300.00	277.05	Simon Wofford & Helen Frye
06/20/2018		6376		Payperiod between 6/14-6/20/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye
06/26/2018		6378		Payperiod between 6/21-6/27/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye
07/03/2018		6387		Payperiod between 6/21-6/27/2018	(5) 30.00	300.00	277.05	Tyus Byrd & Helen Frye
07/07/2018		6396		City Clerk		300.00	(7) 277.05	Tyus Byrd & Helen Frye
07/16/2018		6404		Payperiod between 7/12-7/18/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye
07/20/2018		6417		Payperiod between 7/19-7/25/2018	30.00	300.00	227.05	Tyus Byrd & Helen Frye
07/26/2018		6421		Payperiod between 7/26-7/31/2018	30.00	300.00	277.05	Tyus Byrd & Helen Frye
08/02/2018		6433		Payperiod between 8/1-8/8/2018	40.00	400.00	396.05	Tyus Byrd & Helen Frye
08/09/2018		6439		Payperiod between 8/9-8/15/2018	40.00	400.00	396.05	Simon Wofford & Helen Frye
08/16/2018		6446		Payperiod between 8/16-8/22/2018	40.00	400.00	396.05	Simon Wofford & Helen Frye
08/23/2018		6456		Payperiod between 8/24-8/29/2018	40.00	400.00	396.05	Tyus Byrd & Helen Frye
08/30/2018		6464		Payperiod between 8/30-9/5/2018	40.00	400.00	396.05	Simon Wofford & Helen Frye
09/05/2018		6472		Payperiod between 9/6-9/12/2018	40.00	400.00	396.05	Tyus Byrd & Helen Frye
09/13/2018		6475		Payperiod between 9/13-9/19/2018	40.00	400.00	396.05	Simon Wofford & Helen Frye
09/19/2018		6487		Payperiod between 9/19-9/26/2018	40.00	400.00	369.40	Simon Wofford & Helen Frye
09/27/2018		6495		Payperiod 9/26-10/2/2018	40.00	400.00	369.40	Simon Wofford & Helen Frye
10/04/2018		6498		Payperiod between 10/4-10/10/2018	40.00	400.00	369.40	Simon Wofford & Helen Frye
10/10/2018		6507		City Clerk		400.00	(7) 369.40	Tyus Byrd & Helen Frye
10/18/2018		6519		Payperiod between 10/11-10/17/2018	(5) 40.00	400.00	369.40	Simon Wofford & Helen Frye
10/25/2018		6527		Payperiod between 10/24-10/31/2018	40.00	400.00	369.40	Tyus Byrd & Helen Frye
10/31/2018		6531		Payperiod between 11/1-11/7/2018	40.00	400.00	369.40	Tyus Byrd & Helen Frye
11/08/2018		6547		Payperiod between 11/8-14/2018	40.00	400.00	319.40	Tyus Byrd & Helen Frye
11/14/2018		6555		Payperiod between 11/15-11/21/2018	40.00	400.00	319.40	Tyus Byrd & Helen Frye
11/19/2018		6563		Payperiod between 11/22-11/28/2018	40.00	400.00	319.40	Simon Wofford & Helen Frye
12/03/2018		6572		Payperiod between 11/29-12/5/2018	40.00	400.00	369.40	Tyus Byrd & Helen Frye
12/13/2018		6595		Payperiod between 12/6-12/12/2018	40.00	400.00	369.40	Tyus Byrd & Helen Frye
12/20/2018		6602		Payperiod between 12/13-12/19/2018	40.00	400.00	369.40	Tyus Byrd & Helen Frye
12/26/2018		6608		Payperiod between 12/19-12/26/2018	40.00	400.00	369.40	Tyus Byrd & Helen Frye
Total 2018						<u>20,000.00</u>	<u>17,423.25</u>	

Appendix B
City of Parma
Payroll Overpayments

Overpayments to City Clerk Helen Frye

Check Date	Actual Check Date, if Different	Check Number Per Canceled Check (1)	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (2)	Hours Worked Per Payroll Ledgers or Stubs, if Available	Gross Pay Amount	Net Pay Amount	Check Signers
01/15/2019		6629		Payperiod between 1/11-11/16/19	(5) 40.00	400.00	369.40	Tyus Byrd & Helen Frye
01/31/2019		6654		Payperiod 2/15/2019	40.00	400.00	369.00	Tyus Byrd & Helen Frye
03/01/2019		6686		City Clerk		400.00 (7)	369.40	Simon Wofford & Helen Frye
03/27/2019		6719		City Clerk		733.95 (14)	677.80	Tyus Byrd & Helen Frye
03/29/2019		6718	(8)	City Clerk		400.00 (7)	69.40	Tyus Byrd & Helen Frye
Total 2019						<u>2,333.95</u>	<u>1,855.00</u>	
Total Payments						\$ <u>78,651.17</u>	<u>70,231.01</u>	
						Appropriate Amounts That Should Have Been		
						Year	Paid	
						2015	\$ 7,329.94 (15)	
						2016	19,840.00 (16)	
						2017	16,544.00 (17)	
						2018	14,560.00 (18)	
						2019	<u>1,867.16 (19)</u>	
						Subtotal	\$ <u>60,141.10</u>	
Adjustment for the Repayment of some Payroll Advances						\$ <u>(825.00)</u>	(13)	
Total Overpayments						\$ <u>17,685.07</u>		

- (1) Checks written from June 19, 2015, through October 30, 2015, were issued from the city's General bank account. Checks written from November 5, 2015, through March 29, 2019, were issued from the city's Payroll bank account.
- (2) Pay period/payment details were obtained from check memo lines for the period of June 19, 2015, through January 27, 2017 (check number 5650), with the exception of check numbers 22611, 22622, 5244, and 5425 for which the details came from payroll ledgers; payroll ledgers for the period of January 27, 2017 (check number 5652), through December 27, 2017, with the exception of check numbers 5676 and 5770 for which the details came from check memo lines; paycheck stubs for the period of January 11, 2018, through March 29, 2019, with the exception of check numbers 6239, 6396, 6507, 6686, 6719, and 6718 for which the details came from check memo lines. These details are presented exactly as they are listed in the source documents, unless otherwise indicated.
- (3) Kimberly Hampton was the prior City Treasurer. Nelvia Donaldson was a former Alderwoman.
- (4) Payroll records supporting this payment could not be located. However, city records indicate the payment was divided between the City Collector and City Clerk during July. Gross pay was determined based on the City Collector's payroll ledger.
- (5) The pay period/payment details shown based on city records are inaccurate.
- (6) No date was recorded on the actual check. However, based on the check number sequence and date the check cleared the city's bank account, it was likely written on December 24, 2015.
- (7) Payroll records supporting this payment could not be located. Gross pay was determined based on historical gross and net pay amounts.

Appendix B
City of Parma
Payroll Overpayments

Overpayments to City Clerk Helen Frye

Check Date	Actual Check Date, if Different	Check Number Per Canceled Check (1)	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (2)	Hours Worked Per Payroll Ledgers or Check Stubs, if Available	Gross Pay Amount	Net Pay Amount	Check Signers
(8) Check was issued out of order.								
(9) Gross pay and net pay are the same. No payroll withholdings were withheld from these checks.								
(10) We determined this check was a payroll advance/loan.								
(11) V-Check represents the payment of 2 weeks of vacation per calendar year.								
(12) The payroll check stub also indicated a \$225 payroll deduction would be made on February 14 and March 14, 2018, a \$277 payroll deduction would be made on February 23, February 28, and March 7, 2018, and a final \$219 payroll deduction would be made on March 22, 2018, for a total of \$1,500.								
(13) Payroll deductions totaling \$825 were made for the repayment of the \$1,500 payroll advance made on February 8, 2018. These deductions were \$175 on check number 6198, \$200 on check number 6204, \$200 on check number 6217, and \$250 on check number 6225.								
(14) Gross pay was determined based on historical information of withholding 7.65 percent from the previous paycheck.								
(15) Includes \$3,105.94 from June 9 through September 30, 2015, and \$4,224 for the remaining 13 weeks and 1 day of the year. The City Clerk was paid \$8 per hour and worked 40 hours per week or 8 hours per work day from October 1, 2015, through the end of the year.								
(16) Includes \$16,640 for 52 weeks during the year, \$320 for 1 week of vacation per calendar year, and \$2,880 for 240 hours of compensatory time. The City Clerk was paid \$8 per hour for 40 hours per week January 1, 2016, through April 28, 2016, and should have been paid at \$8 per hour the remainder of the year. Compensatory time was calculated at time and a half or \$12 per hour.								
(17) Includes \$11,840 for 37 weeks from January 1 through June 28, 2017 (26 weeks), and August 11 through October 26, 2017 (11 weeks), \$768 for 4 weeks from June 29 through July 26, 2017, \$1,440 for 6 weeks from July 27 through August 10, 2017 (2 weeks), and December 8 through January 3, 2018 (4 weeks), \$800 for 5 weeks from October 27 through November 21, 2017 (4 weeks), and the week of December 1 through December 7, 2017, \$288 for the week November 22 through November 30, 2017, \$640 for 2 weeks of vacation per calendar year, and \$768 of compensatory time worked January 2 through April 30, 2017. The City Clerk should have been paid \$8 per hour during 2017, and compensatory time was calculated at time and a half or \$12 per hour.								
(18) Includes \$6,720 for 21 weeks from August 1 through December 26, 2018, \$7,200 for 30 weeks from January 1 through July 31, 2018, and \$640 for 2 weeks of vacation per calendar year. The City Clerk should have been paid \$8 per hour during 2018.								
(19) Includes \$1,280 for 160 hours worked and paid on January 15, 2019 (40 hours), January 31, 2019 (40 hours), March 1, 2019 (40 hours), and March 29, 2019 (40 hours), and \$587.16 for 73.4 hours worked and paid on March 27, 2019. The City Clerk should have been paid \$8 per hour during 2019. The City Clerk indicated in sworn testimony that she did not consistently work 40 hours per week during 2019.								

Appendix B is continued on the next page with Payroll Overpayments to Water Supervisor David Thatch

Appendix B
City of Parma
Payroll Overpayments

Overpayments to Water Supervisor David Thatch

Check Date Per Canceled Check	Actual Check Date, if Different	Check Number Per Canceled Check	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (1)	Hours Worked Per Payroll Ledgers or Check Stubs, if Available	Hours Worked Based on Gross Pay (2)	Gross Pay Amount	Net Pay Amount	Check Signers
12/23/2015		5066		Pay Period December 18th thru Dec 23rd, 2015 Water and Street Department Employee		Unknown	\$ 201.01 (3)	169.31	Tyus Byrd & Helen Frye
Total 2015							<u>201.01</u>	<u>169.31</u>	
01/05/2016		5078		Pay Period Jan 4th and Jan 5th, 2015 Water, Street, and Sewer Dept	(4) 8.00		64.00	79.10	Tyus Byrd & Helen Frye
01/28/2016		5114		Pay Period Jan 29th thru February 4, 2016 Water, Street, and Sewer Dept	16.00		120.96	111.71	Tyus Byrd & Helen Frye
02/11/2016		5119		Pay Period Feb 5th thru Feb 11, 2016 Water, Street, and Sewer Dept	40.00		302.40	256.27	Tyus Byrd & Helen Frye
02/18/2016		5132		Pay Period Feb 12th thru Feb 18th, 2016 Water, Street, and Sewer Dept	32.00		256.00	221.42	Tyus Byrd & Helen Frye
02/25/2015	02/25/2016	5144		Pay Period Feb 19th thru Feb 25th, 2016 Water, Street, and Sewer Dept	32.00		256.00	219.42	Tyus Byrd & Helen Frye
03/03/2016		5157		Pay Period Feb 26th thru March 3rd, 2016 Water, Street, and Sewer Dept	40.00		320.00	269.52	Tyus Byrd & Helen Frye
03/10/2016		5163		Pay Period March 4 thru March 10, 2016 Water, Street, and Sewer Dept	40.00		320.00	269.52	Tyus Byrd & Helen Frye
03/17/2016		5169		Pay Period March 11 thru March 17, 2016 Water, Street, and Sewer Dept	40.00		320.00	269.52	Tyus Byrd & Helen Frye
03/24/2016		5178		Pay Period March 18 thru March 24, 2016 Water, Street, and Sewer Dept	48.00		384.00	316.62	Tyus Byrd & Helen Frye
03/31/2016		5186		Pay Period March 19 through March 31, 2016 Water, Street, and Sewer Dept	(4) 40.00		320.00	269.52	Tyus Byrd & Helen Frye
04/07/2016		5204		Pay Period April 1 thru April 7, 2016 Water, Street, and Sewer Dept	40.00		320.00	269.52	Tyus Byrd & Helen Frye
04/14/2016		5209		Pay Period April 8 thru April 14, 2016 Water, Street, and Sewer Dept	40.00		320.00	269.52	Tyus Byrd & Helen Frye
04/21/2016		5220		Pay Period April 15 thru April 21, 2016 Water, Street, and Sewer Dept	40.00		320.00	269.52	Tyus Byrd & Helen Frye
02/28/2016	04/28/2016	5228		Pay Period April 22 thru April 28, 2016 Water, Street, and Sewer Dept	40.00		320.00	269.52	Tyus Byrd & Helen Frye
05/06/2016		5249		Pay Period April 29 thru May 4, 2016 Water, Street, and Sewer Dept	40.00		320.00	134.76	Tyus Byrd & Helen Frye
05/12/2016		5256		Pay Period May 5th thru May 12, 2016 Water, Street, and Sewer Dept	40.00		320.00	134.76	Tyus Byrd & Helen Frye
05/18/2016		5269		Pay Period May 13th thru May 18, 2016 Water, Street, and Sewer Dept	32.00		256.00	93.66	Tyus Byrd & Helen Frye
05/25/2016		5278		Pay Period May 19th thru May 25th, 2016 Water, Street, and Sewer Dept	40.00		320.00	134.76	Tyus Byrd & Helen Frye
06/01/2016		5290	5278	Water, Street, and Sewer Dept Pay Period for May 25th thru June 1st, 2016	48.00		384.00	198.86	Tyus Byrd & Helen Frye

Appendix B
City of Parma
Payroll Overpayments

Overpayments to Water Supervisor David Thatch

Check Date Per Canceled Check	Actual Check Date, if Different	Check Number Per Canceled Check	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (1)	Hours Worked Per Payroll Ledgers or Check Stubs, if Available	Hours Worked Based on Gross Pay (2)	Gross Pay Amount	Net Pay Amount	Check Signers
06/08/2016		5300		Water, Street, and Sewer Dept Pay Period for June 2nd thru June 8th, 2016	40.00		320.00	134.76	Tyus Byrd & Helen Frye
06/15/2016		5313		Water, Street, and Sewer Dept Pay Period for June 9th thru June 15th, 2016	46.00		427.80	246.31	Tyus Byrd & Helen Frye
06/22/2016		5322		Water, Street, and Sewer Dept Pay Period for June 16th thru June 22nd, 2016	40.00		372.00	268.49	Tyus Byrd & Helen Frye
06/29/2016		5329		Water, Street, and Sewer Dept Pay Period for June 23rd thru June 29th, 2016	40.00		372.00	205.78	Tyus Byrd & Helen Frye
07/06/2016		5347		Water, Street, and Sewer Dept Pay Period for June 30TH thru July 6th, 2016	46.00		427.80	255.31	Tyus Byrd & Helen Frye
07/13/2016		5350		Water, Street, and Sewer Dept Pay Period for July 7TH thru July 13th, 2016	40.00		372.00	203.78	Tyus Byrd & Helen Frye
07/20/2016		5364		Water, Street, and Sewer Dept Pay Period for July 14th thru July 20th, 2016	63.00		585.90	327.32	Tyus Byrd & Helen Frye
07/27/2016		5376		Water, Street, and Sewer Dept Pay Period for July 21st thru July 27th, 2016	44.00		409.20	287.14	Tyus Byrd & Helen Frye
08/04/2016		5387		Water, Street, and Sewer Dept Pay Period for July 28th thru Aug 3rd, 2016	50.00		465.00	282.67	Nelvia Donaldson (5) & Helen Frye
08/10/2016		5396		Water, Street, and Sewer Dept Pay Period for Aug 4th thru Aug 10th, 2016	44.00		409.20	230.14	Tyus Byrd & Helen Frye
08/17/2016		5406		Water, Street, and Sewer Dept Pay Period for Aug 11th thru Aug 17th, 2016	48.00		446.40	268.49	Tyus Byrd & Helen Frye
08/24/2016		5418		Water, Street, and Sewer Dept Pay Period for Aug 19th thru Aug 24th, 2016	61.00		567.30	362.14	Tyus Byrd & Helen Frye
08/31/2016		5433		Water, Street, and Sewer Dept Pay Period for Aug 25th thru Aug 31th, 2016	67.00		623.10	403.67	Tyus Byrd & Helen Frye
09/08/2016		5437		Water, Street, and Sewer Dept Pay Period for Sept 1 - Sept 7th, 2016	60.00		558.00	355.55	Tyus Byrd & Helen Frye
09/08/2016		5448		Water, Street, and Sewer Dept Pay Period for Sept 1 - Sept 7th, 2016	(4) 51.00		474.30	291.26	Tyus Byrd & Helen Frye
09/21/2016		5461		Water, Street, and Sewer Dept Pay Period for Sept 15 - Sept 20, 2016	59.00		548.70	348.96	Tyus Byrd & Helen Frye
09/28/2016		5464		Water, Street, and Sewer Dept Pay Period for Sept 15 - Sept 20, 2016	(4) 53.00		492.90	309.43	Tyus Byrd & Helen Frye
09/28/2016		5479		Water, Street, and Sewer Dept Pay Period for Sept 29 - Nov 5th, 2016	(4) 63.00		585.90	327.20	Tyus Byrd & Helen Frye
09/30/2016		5475	(6)	P-ADVA Chk#5475 9/30/2016		N/A	500.00	500.00	Tyus Byrd & Helen Frye
10/12/2016		5486		Water, Street, and Sewer Dept Pay Period for Oct 6th - Oct 12th, 2016	59.00		548.70	348.96	Tyus Byrd & Helen Frye
10/19/2016		5500		Water, Street, and Sewer Dept Pay Period for Oct 13th - Oct 19th, 2016	59.00		548.70	348.96	Nelvia Donaldson (5) & Helen Frye

Appendix B
City of Parma
Payroll Overpayments

Overpayments to Water Supervisor David Thatch

Check Date Per Canceled Check	Actual Check Date, if Different	Check Number Per Canceled Check	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (1)	Hours Worked Per Payroll Ledgers or Check Stubs, if Available	Hours Worked Based on Gross Pay (2)	Gross Pay Amount	Net Pay Amount	Check Signers
10/27/2016		5513		Water, Street, and Sewer Dept Pay Period for Oct 20th - Oct 26th, 2016	64.00		595.20	383.91	Tyus Byrd & Helen Frye
11/02/2016		5521		Water, Street, and Sewer Dept Pay Period for Oct 27th - Nov 2nd, 2016	52.00		483.60	297.84	Tyus Byrd & Helen Frye
11/09/2016		5531		Water, Street, and Sewer Dept Pay Period for 11/3/2016 - 11/9/2016	58.00		539.40	341.38	Tyus Byrd & Helen Frye
11/16/2016		5543		Water, Street, and Sewer Dept Pay Period for 11/10/2016 - 11/16/2016	59.00		548.70	350.96	Tyus Byrd & Helen Frye
11/23/2016		5564	(6)	Water, Street, and Sewer Dept Pay Period for 11/17/2016 - 11/23/2016	51.00		474.30	290.26	Nelvia Donaldson (5) & Helen Frye
11/29/2016		5557		Water, Street, and Sewer Dept Pay Period for 11/24/2016 - 11/30/2016	54.00		502.20	312.02	Tyus Byrd & Helen Frye
12/7/2016		5574		Water, Street, and Sewer Dept Pay Period for 12/1/2016 - 12/7/2016	53.00		492.90	304.43	Tyus Byrd & Helen Frye
12/14/2016		5585		Water, Street, and Sewer Dept Pay Period for 12/8/2016 - 12/14/2016	53.00		492.90	304.43	Tyus Byrd & Helen Frye
12/21/2016		5596		Water, Street, and Sewer Dept Pay Period for 12/15/2016 - 12/21/2016	53.00		492.90	304.43	Tyus Byrd & Helen Frye
12/27/2016		5610		Water, Street, and Sewer Dept Pay Period for 12/22/2016 - 12/28/2016	53.00		492.90	304.43	Tyus Byrd & Helen Frye
Total 2016							<u>20,713.26</u>	<u>13,557.91</u>	
01/04/2017		5615		Water, Street, and Sewer Dept Pay Period for 12/29/2016 - 1/4/2017	48.00		456.00	275.36	Tyus Byrd & Helen Frye
01/11/2017		5629		Water, Street, and Sewer Dept Pay Period for 1/5/2017 - 1/11/2017	56.00		532.00	334.54	Nelvia Donaldson (5) & Helen Frye
01/18/2017		5637		Water, Street, and Sewer Dept Pay Period for 1/12/2017-1/18/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
01/25/2017		5645		Water, Street, and Sewer Dept Pay Period for 1/19/2017-1/25/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
02/01/2016	02/01/2017	5657		Water, Street, and Sewer Dept Pay Period for 1/26-2/1/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
02/08/2017		5659		Water, Street, and Sewer Dept Pay Period for 2/2-2/8/2017	54.00		513.00	320.00	Tyus Byrd & Helen Frye
02/13/2017		5671		2/9/ - 2/15/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
02/21/2017		5679		2/16-2/22/2017	40.00		380.00	213.17	Tyus Byrd & Helen Frye
03/01/2017		5685		2/23/ -3/1/2017	50.00		475.00	291.90	Tyus Byrd & Helen Frye
03/08/2017		5701		3/2/ -3/8/2017	50.00		475.00	291.90	Tyus Byrd & Helen Frye
03/14/2017		5711		3/9-3/14/2017	50.00		475.00	291.90	Tyus Byrd & Helen Frye
03/22/2017		5716		3/16-/3/22/2017	50.00		475.00	291.90	Tyus Byrd & Helen Frye
03/29/2017		5722		3/23-/3/29/2017	40.00		380.00	213.17	Tyus Byrd & Helen Frye
04/05/2017		5732		3/30/ -4/5/2017	48.00		456.00	275.36	Tyus Byrd & Helen Frye

Appendix B
City of Parma
Payroll Overpayments

Overpayments to Water Supervisor David Thatch

Check Date Per Canceled Check	Actual Check Date, if Different	Check Number Per Canceled Check	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (1)	Hours Worked Per Payroll Ledgers or Check Stubs, if Available	Hours Worked Based on Gross Pay (2)	Gross Pay Amount	Net Pay Amount	Check Signers
04/12/2017		5741		4/6/ -4/12/2017	72.00		684.00	441.91	Tyus Byrd & Helen Frye
04/19/2017		5746		4/13/ -4/19/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
04/26/2017		5758		4/20/ -4/26/2017	54.00		513.00	317.00	Tyus Byrd & Helen Frye
05/03/2017		5766		4/26/ -5/3/2017	51.00		484.50	300.68	Tyus Byrd & Helen Frye
05/10/2017		5771		5/4/-5/10/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
05/17/2017		5781		5/11-5/17/2917	(4) 56.00		532.00	334.54	Tyus Byrd & Helen Frye
05/25/2017		5793		5/18-5/25/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
05/31/2017		5808	5693	5/26/-5/31/2017	56.00		532.00	334.54	Tyus Byrd
06/07/2017		5820		6/1/ -6/7/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
06/14/2017		5826		6/8-6/14/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
06/21/2017		5845		6/15/-6/21/2017	40.00		380.00	194.17	Tyus Byrd & Helen Frye
06/28/2017		5862		6/22/-6/28/2017	56.00		532.00	353.54	Tyus Byrd & Helen Frye
07/03/2017		5867		6/29-7/5/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
07/12/2017		5875		7/6/ -7/12/2017	46.00		437.00	265.81	Tyus Byrd & Helen Frye
07/19/2017		5891		7/13/ -7/19/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
07/26/2017		5902		7/20/ -7/26/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
08/02/2017		5916		7/27-8/3/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
08/09/2017		5926	5726	8/4/-8/9/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
08/16/2017		5939	5739	8/10-8/16/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
08/23/2016	08/23/2017	5946		8/17-8/23/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
08/30/2017		5953		8/24-8/30/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
08/30/2017		5961		Vac 8/24-8/30/2017	40.00		380.00	212.17	Tyus Byrd & Helen Frye
09/07/2017		5970		8/31/ -9/6/2017	40.00		380.00	212.17	Tyus Byrd & Helen Frye
09/13/2017		5974		9/7-9/13/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
09/20/2017		5986		9/14-9/20/2017	40.00	56.00	532.00	334.54	Tyus Byrd & Helen Frye
09/27/2017		5992		9/21/-9/28/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
10/05/2017		6001		9/28/ -10/4/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
10/12/2017		6009		10/5/ -10/11/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
10/18/2017		6017		10/12/ -10/18/2017	56.00		532.00	334.54	Tyus Byrd & Helen Frye
10/25/2017		6028		10/19/ -10/25/2017	40.00		380.00	212.17	Tyus Byrd & Helen Frye
11/01/2017		6040		10/26-11/1/2017	40.00		380.00	212.17	Tyus Byrd & Helen Frye
11/09/2017		6049		11/2/ -11/8/2017	40.00		380.00	212.17	Tyus Byrd & Helen Frye
11/16/2017		6064		11/9/ -11/15/2017	40.00		380.00	276.36	Tyus Byrd & Helen Frye
11/22/2017		6073		11/16/ -11/22/2017	56.00		532.00	335.54	Tyus Byrd & Helen Frye
11/30/2017		6077		11/23/ - 11/29/2017	40.00		380.00	212.17	Tyus Byrd & Helen Frye
12/07/2017		6084		11/30 -12/6/2017	46.00		437.00	261.81	Tyus Byrd & Helen Frye
12/14/2017		6099		12/7/ 3-12/13/2017	46.00		437.00	261.81	Tyus Byrd & Helen Frye
12/21/2017		6110		12/14 -12/20/2017	40.00		380.00	212.17	Tyus Byrd & Helen Frye
12/28/2017		6114		12/22/ - 12/28/2017	40.00		380.00	212.17	Tyus Byrd & Helen Frye
12/28/2017		6120		12/22/-12/28/2017	6.00		57.00	52.64	Tyus Byrd & Helen Frye
Total 2017							<u>25,830.50</u>	<u>15,921.33</u>	

Appendix B
City of Parma
Payroll Overpayments

Overpayments to Water Supervisor David Thatch

Check Date Per Canceled Check	Actual Check Date, if Different	Check Number Per Canceled Check	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (1)	Hours Worked Per Payroll Ledgers or Check Stubs, if Available	Hours Worked Based on Gross Pay (2)	Gross Pay Amount	Net Pay Amount	Check Signers	
01/04/2018		6126		Payperiod 12/28-1/4/2018	(7) 40.00	46.00	437.00	268.81	Tyus Byrd & Helen Frye	
01/11/2018		6136		Payperiod 1/4-1/10/2018	(7) 40.00	46.00	437.00	268.81	Tyus Byrd & Helen Frye	
01/18/2018		6147		Payperiod 1/11-1/17/2018		46.00	437.00	268.81	Tyus Byrd & Helen Frye	
01/25/2018		6148		Payperiod 1/18-1/24/2018		46.00	437.00	268.81	Tyus Byrd & Helen Frye	
02/01/2018		6158		Payperiod 1/25-1/31/2018		46.00	437.00	268.81	Tyus Byrd & Helen Frye	
02/01/2018		6176		Payperiod 2/1-2/7/2018		40.00	380.00	216.17	Tyus Byrd & Helen Frye	
02/13/2018		6186		Payperiod 2/8-2/13/2018		40.00	437.00	268.81	Tyus Byrd & Helen Frye	
02/22/2018		6196		Payperiod 2/15-2/21/2018		46.00	437.00	268.81	Tyus Byrd & Helen Frye	
03/01/2018		6207		Payperiod 2/22-2/28/20182018		46.00	437.00	268.81	Tyus Byrd & Helen Frye	
03/08/2018		6215		Payperiod 3/1-3/7/2018		46.00	437.00	268.81	Tyus Byrd & Helen Frye	
03/15/2018		6223		Payperiod 3/8-3/14/2018		46.00	437.00	268.81	Tyus Byrd & Helen Frye	
03/22/2018		6237		Payperiod 3/15-3/21/2018		46.00	437.00	268.81	Tyus Byrd & Helen Frye	
03/29/2018		6251		Payperiod 3/22-3/28/2018		46.00	437.00	268.81	Tyus Byrd & Helen Frye	
04/05/2018		6262		Payperiod 3/29-4/4/2018		46.00	40.00	380.00	216.17	Tyus Byrd & Helen Frye
04/12/2018		6272		Payperiod 4/5-4/11/2018		46.00	437.00	268.81	Tyus Byrd & Helen Frye	
04/19/2018		6278		Payperiod 4/12-4/18/2018		46.00	437.00	268.81	Tyus Byrd & Helen Frye	
04/19/2018		6284		Payperiod 4/12-4/18/2018	(8) 9.00		85.50	78.96	Tyus Byrd & Helen Frye	
04/25/2018		6289		Payperiod 4/19-4/25/2018		46.00	40.00	380.00	216.17	Tyus Byrd & Helen Frye
04/01/2018	05/01/2018	6290		Payperiod 3/29-4/2/2018	(4) 55.00		522.50	364.50	Tyus Byrd & Helen Frye	
05/10/2018		6306		Payperiod 5/3-5/9/2018		31.00	294.50	136.50	Tyus Byrd & Helen Frye	
05/17/2018		6314		Payperiod 5/10-5/16/2018		56.00	532.00	374.00	Tyus Byrd & Helen Frye	
05/24/2018		6322		Payperiod 5/17-5/23/2018		43.43	412.59	254.59	Tyus Byrd & Helen Frye	
05/31/2018		6337		Payperiod 5/24-5/31/2018		54.37	516.52	343.01	Tyus Byrd & Helen Frye	
06/07/2018		6349		Payperiod -5/31/2018-6/6/2018		56.00	532.00	339.30	Tyus Byrd & Helen Frye	
06/13/2018		6359		Payperiod -6/7/2018-6/13/2018		56.00	532.00	339.30	Simon Wofford & Helen Frye	
06/20/2018		6374		Payperiod -6/14-6/20/2018		56.00	532.00	339.30	Tyus Byrd & Helen Frye	
06/27/2018		6380		Payperiod -6/21-6/26/2018		56.00	532.00	339.30	Tyus Byrd & Helen Frye	
07/03/2018		6390		Payperiod -6/27-7/3/2018		56.00	532.00	339.30	Tyus Byrd & Helen Frye	
07/06/2018		6397		Payperiod -6/27-7/3/2018		80.00	760.00	649.86	Tyus Byrd & Helen Frye	
07/12/2018		6405		Payperiod - 7/5-7/11/2018		56.00	532.00	336.30	Simon Wofford & Helen Frye	
07/19/2018		6411		Payperiod - 7/12-7/18/2018		56.00	532.00	336.30	Tyus Byrd & Helen Frye	
07/26/2018		6419		Payperiod - 7/19-7/25/2018		56.00	532.00	336.30	Tyus Byrd & Helen Frye	
08/02/2018		6427		Payperiod - 7/26-8/1/2018		56.00	532.00	336.30	Tyus Byrd & Helen Frye	
08/06/2018		6434		Payperiod - 8/2-8/8/2018		56.00	532.00	336.30	Tyus Byrd & Helen Frye	
08/22/2018		6455		Payperiod - 8/16-8/22/2018		56.00	532.00	336.30	Tyus Byrd & Helen Frye	
08/30/2018		6462		Payperiod - 8/23-8/29/2018		56.00	532.00	336.30	Simon Wofford & Helen Frye	
09/05/2018		6470		Payperiod - 8/30-9/5/2018		56.00	532.00	336.30	Tyus Byrd & Helen Frye	
09/13/2018		6478		Payperiod - 9/6-9/12/2018		56.00	532.00	336.30	Simon Wofford & Helen Frye	
09/19/2018		6481		Payperiod - 9/13-9/19/2018		56.00	532.00	336.30	Tyus Byrd & Helen Frye	
09/27/2018		6491		Payperiod 9/20-9/26/2018		56.00	532.00	336.54	Simon Wofford & Helen Frye	
10/04/2018		6496		Payperiod - 9/27-10/3/2018		56.00	532.00	336.30	Simon Wofford & Helen Frye	

Appendix B
City of Parma
Payroll Overpayments

Overpayments to Water Supervisor David Thatch

Check Date Per Canceled Check	Actual Check Date, if Different	Check Number Per Canceled Check	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (1)	Hours Worked Per Payroll Ledgers or Check Stubs, if Available	Hours Worked Based on Gross Pay (2)	Gross Pay Amount	Net Pay Amount	Check Signers
10/10/2018		6504		Payperiod - 10/4-10/10/2018	56.00		532.00	339.30	Tyus Byrd & Helen Frye
10/10/2018	10/18/2018	6517	(6)	Payperiod - 10/11-10/17/2018	56.00		532.00	339.30	Simon Wofford & Helen Frye
10/25/2018		6515		Payperiod - 10/18-10/25/2018	56.00		532.00	339.30	Tyus Byrd & Helen Frye
10/31/2018		6532		Payperiod - 10/25-10/31/2018	56.00		532.00	339.30	Tyus Byrd & Helen Frye
11/08/2018		6537		Payperiod - 11/1-11/7/2018	56.00		532.00	339.30	Tyus Byrd & Helen Frye
11/14/2018		6548		Water, Street, and Sewer Dept		56.00	532.00	(3) 339.30	Helen Frye
11/20/2018		6565		Payperiod - 11/15-11/21/2018	56.00		532.00	339.30	Tyus Byrd & Helen Frye
11/29/2018		6575		Payperiod - 11/-22/28/2018	56.00		532.00	339.30	Tyus Byrd & Helen Frye
12/06/2018		6583		Payperiod - 11/-29/-12/05/2018	56.00		532.00	339.30	Tyus Byrd & Helen Frye
12/13/2018		6589		Payperiod - 12/06/-12/12/2018	56.00		532.00	339.30	Tyus Byrd & Helen Frye
12/20/2017	12/20/2018	6604		Payperiod - 12/13/-12/19/2018	56.00		532.00	339.30	Tyus Byrd & Helen Frye
12/27/2018		6613		Payperiod - 12/20/-12/26/2018	56.00		532.00	339.30	Simon Wofford & Helen Frye
Total 2018							<u>25,809.61</u>	<u>16,417.21</u>	
01/03/2019		6620		Payperiod - 12/27/-1/3/2019	56.00		532.00	339.30	Tyus Byrd & Helen Frye
01/10/2018	01/10/2019	6625		Payperiod - 1/3/-1/9/2019	56.00		532.00	339.30	Tyus Byrd & Helen Frye
01/17/2019		6632		Payperiod - 1/10/-1/16/2019	56.00		532.00	339.30	Tyus Byrd & Helen Frye
01/24/2019		6638		Payperiod - 1/17/-1/23/2019	56.00		532.00	339.30	Tyus Byrd & Helen Frye
01/31/2019		6651		Payperiod - 1/24/-1/30/2019	56.00		532.00	339.30	Tyus Byrd & Helen Frye
02/07/2019		6661		Water, Street, and Sewer Dept		56.00	532.00	(3) 339.30	Tyus Byrd & Helen Frye
02/14/2019		6668				56.00	532.00	(3) 339.30	Simon Wofford & Helen Frye
02/21/2019		6674		Water, Street, and Sewer Dept		56.00	532.00	(3) 339.30	Simon Wofford & Helen Frye
02/28/2019		6683		Water, Street, and Sewer Dept		56.00	532.00	(3) 338.54	Simon Wofford & Helen Frye
03/01/2019		6692		Water, Street, and Sewer Dept		56.00	532.00	(3) 338.54	Simon Wofford & Helen Frye
03/14/2019		6701		Water, Street, and Sewer Dept		80.00	760.00	(3) 644.86	Tyus Byrd & Helen Frye
03/14/2019		6702		Payperiod - 3/7-3/13/2019	56.00		532.00	338.54	Simon Wofford & Helen Frye
03/21/2019		6711		Water, Street, and Sewer Dept		56.00	532.00	(3) 339.54	Tyus Byrd & Helen Frye
03/28/2019		6722		Water, Street, and Sewer Dept		56.00	532.00	(3) 339.54	Tyus Byrd & Helen Frye
04/04/2019		6729		Payperiod - 3/28- 4/3/2019	32.00	56.00	532.00	339.54	Tyus Byrd & Helen Frye
04/11/2019		6737		Payperiod - 4/4- 4/10/2019	52.00	56.00	532.00	339.54	Tyus Byrd & Helen Frye
Total 2019							<u>8,740.00</u>	<u>5,733.04</u>	
Total Payments \$							<u>81,294.38</u>		

Appendix B
City of Parma
Payroll Overpayments

Overpayments to Water Supervisor David Thatch

Check Date Per Canceled Check	Actual Check Date, if Different	Check Number Per Canceled Check	Check Number Per City Records, if Different	Pay Period/Payment Details as Shown in City Records, if Available (1)	Hours Worked Per Payroll Ledgers or Check Stubs, if Available	Hours Worked Based on Gross Pay (2)	Gross Pay Amount	Net Pay Amount	Check Signers
							Appropriate Amounts That Should Have Been		
							<u>Year</u> <u>Paid</u>		
							2015 \$ 201.01		
							2016 20,213.26 (9)		
							2017 25,678.50 (10)		
							2018 25,752.60 (11)		
							2019 8,474.00 (12)		
							Subtotal \$ 80,319.37		
							Total Overpayments \$ 975.01		

N/A Not applicable

- (1) Pay period/payment details were obtained from check memo lines for the period of December 23, 2015, through February 8, 2017, with the exception of check number 5475 for which the details came from payroll ledgers; payroll ledgers for the period of February 13, 2017, through December 28, 2017; and pay check stubs for the period of January 4, 2018, through April 11, 2019. These details are presented exactly as they are listed in the source documents, unless otherwise indicated.
- (2) Hours worked is shown only when hours worked based on gross pay differed from hours worked per city records.
- (3) Payroll records supporting this payment could not be located. Gross pay was determined based on historical gross and net pay amounts.
- (4) The pay period/payment details shown based on city records was inaccurate.
- (5) Nelvia Donaldson was a former Alderwoman.
- (6) Check was issued out of order.
- (7) The payroll check stub also indicated "Per Mayor, hours are 40 until further noticed."
- (8) The payroll check stub also indicated "David worked 55 hrs and was paid 46 (these 9 hours) is his difference."
- (9) Includes \$423.36 for the period of January 29 through February 11, 2016, \$5,440 for January 4 and 5, 2016, and the period of February 12 through June 8, 2016, and \$14,349.90 for the period of June 9 through December 28, 2016. During the period January 29, 2016, through February 11, 2016, David Thatch was paid \$7.56 per hour for 56 hours of work; \$8 per hour for 680 hours of work on January 4 and 5, 2016, and the period of February 12 through June 8, 2016; and \$9.30 per hour for 1,543 hours of work during the period of June 9, 2016, through December 28, 2016.
- (10) Includes \$25,298.50 for 2663 hours worked during the period of December 29, 2016, through December 28, 2017, and \$380 for 1 week of vacation. David Thatch was paid \$9.50 per hour during 2017.
- (11) Includes \$24,992.60 for 2630.8 hours worked during the period December 29, 2017, through December 26, 2018 (including 5 sick days), and \$760 for 2 weeks of vacation. David Thatch was paid \$9.50 per hour during 2018.
- (12) Includes \$7,714 for 812 hours worked during the period December 27, 2018, through April 10, 2019, and \$760 for 2 weeks of vacation. David Thatch was paid \$9.50 per hour during 2019.

Appendix C
City of Parma
Improper Withdrawal and Payments

Unsupported Payments to Mayor Tyus Byrd

Check Date	Check Number	Payee, as Shown on Canceled Check (1)	Amount	Fund	Purpose as Shown in Check Memo Line, if Provided (1)	Check Signers	Check Endorsements
08/26/2015	22578	Tyus Byrd	\$ 777.00	General	Mayor Expense for going to the 2015 Missouri Municipal League Conference	Tyus Byrd & Helen Frye	Tyus Byrd
10/19/2015	22719	Mayor Byrd	150.00	General	Mayor Expense for Non Violence Seminar to Ferguson, MO	Tyus Byrd & Helen Frye	Tyus Byrd
12/30/2015	22787	Cash for City Prepaid Business Card	350.00	General	City of Parma, have accounts on Line and do not have a Business Credit Card This Card will serve as a temporary Prepaid Visa Card	Tyus Byrd & Helen Frye	Tyus Byrd & Helen Frye
12/30/2015	22792	Cash for City Prepaid Business Card	400.00	General	City of Parma, have accounts on Line and do not have a Business Credit Card This Card will serve as a temporary Prepaid Visa Card	Tyus Byrd & Helen Frye	Tyus Byrd
12/30/2015	(2)	Cash Withdrawal	400.00	Municipal Court		N/A	N/A
Total 2015			<u>2,077.00</u>				
01/26/2016	22811	CASH PREPAID CARD BUSINESS CARD	1,500.00	General	City of Parmma accounts on Line and do not have a Business Credit Card The Card will serve as a temporary Prepaid Card	Tyus Byrd & Helen Frye	Tyus Byrd
02/22/2016	22816	Cash on -Prepaid Card	1,500.00	General	Card used to pay for online city business and other business meeting training for employees	Tyus Byrd & Helen Frye	Mayor Tyus Byrd (3)
03/26/2016	22837	CASH-PREPAID CARD BUSINESS CARD	1,500.00	General	City of Parmma accounts on Line and do not have a Business Credit Card The Card will serve as a temporary Prepaid Card.	Tyus Byrd & Helen Frye	Mayor Tyus Byrd
04/26/2016 (4)	22873	CASH-PREPAID CARD BUSINESS CARD	1,500.00	General	City of Parmma accounts on Line and do not have a Business Credit Card The Card will serve as a temporary Prepaid Card	Tyus Byrd & Helen Frye	Mayor Tyus Byrd (3)
05/24/2016	22890	CASH-PREPAID CARD BUSINESS CARD	1,500.00	General	City of Parmma accounts on Line and do not have a Business Credit Card The Card will serve as a temporary Prepaid Card.	Tyus Byrd & Helen Frye	Mayor Tyus Byrd
06/22/2016	22911	CASH-PREPAID CARD BUSINESS CARD	1,500.00	General	City of Parmma accounts on Line and do not have a Business Credit Card The Card will serve as a temporary Prepaid Card	Tyus Byrd & Helen Frye	No Endorsement
07/26/2016	22941	CASH-PREPAID CARD BUSINESS CARD	1,500.00	General	City of Parmma accounts on Line and do not have a Business Credit Card The Card will serve as a temporary Prepaid Card	Tyus Byrd & Helen Frye	Tyus Byrd & Helen Frye
07/26/2016	22942	CASH-PREPAID CARD BUSINESS CARD	500.00	General	City of Parma accounts on Line and do not have a Business Credit Card Paid out of GF-Officer Terry Elmore Police Training and 2 set of Notary for City of Parma	Tyus Byrd & Helen Frye	Tyus Byrd & Helen Frye
08/10/2016	22961	Tyus Byrd	750.00	General	Mayor of Parma Perk Building set up Computer Lab and other activities for the youth and citizen of Parma Monitoring the Facility and Supplying with all needs and Youth funded by Fundraisers/Donations	Tyus Byrd & Helen Frye	Tyus Byrd
08/18/2016	1370	Tyus Byrd	550.00	Water/Sewer/Garbage	Aug 2016 Training and Workshop	Helen Frye	Tyus Byrd
08/26/2016	22969	TYUS BYRD CASH-PREPAID CARD BUSINESS CARD	1,500.00	General	Training for Mayor and Staff- City Clerk and 2 Water Department workers City of Parma accounts on Line and do not have a Business Credit Card Mayor Expense	Tyus Byrd & Helen Frye	Tyus Byrd
09/23/2016	22983	TYUS BYRD CASH-PREPAID CARD BUSINESS CARD	1,500.00	General	City of Parma accounts on Line and do not have a Business Credit Card Mayor Expense	Tyus Byrd & Helen Frye	Tyus Byrd
10/04/2016	22982 (5)	Tyus Byrd	1,046.00	General	Mayor Tyus Byrd, Officer Jannel Winters, and Alderman Simon Wofford attending Mayor Event in Chicago, ILL - See Invoices for Details 2 Day event Oct 5 and Oct 6, 2016: Wednesday and Thursday Statements and Receipt Expenses	Tyus Byrd & Helen Frye	Tyus Byrd
11/02/2016	22998	TYUS BYRD CASH PREPAID CARD BUSINESS CARD	700.00	General	City of Parma accounts on Line and do not have a Business Credit Card Meetings and other Schedule appointments	Tyus Byrd & Helen Frye	Tyus Byrd
11/16/2016	23006	TYUS BYRD	800.00	General		Tyus Byrd & Helen Frye	Tyus Byrd
12/05/2016	23015	TYUS BYRD--CASH-PREPAID CARD BUSINESS CARD	700.00	General	City of Parma accounts on Line and do not have a Business Credit Card Meetings and other Schedule appointments	Tyus Byrd & Helen Frye	Tyus Byrd
12/16/2016	23026	TYUS BYRD	800.00	General	City of Parma accounts on Line and do not have a Business Credit Card Meetings and other Schedule appointments CASH PREPAID CARD BUSINESS CARD	Tyus Byrd & Helen Frye	Tyus Byrd
12/23/2016	23031	Tyus Byrd	275.00	General	Purchase a cell phone and minutes, (broke phone)	Tyus Byrd & Helen Frye	Tyus Byrd
12/28/2016 (6)	23033	Tyus Byrd	600.00	General	Business Meeting Trip to Atlanta-Mayor Expense	Tyus Byrd & Helen Frye	Tyus Byrd
Total 2016			<u>20,221.00</u>				

Appendix C
City of Parma
Improper Withdrawal and Payments

Unsupported Payments to Mayor Tyus Byrd

Check Date	Check Number	Payee, as Shown on Canceled Check (1)	Amount	Fund	Purpose as Shown in Check Memo Line, if Provided (1)	Check Signers	Check Endorsements
01/17/2017	23060	TYUS BYRD	1,500.00	General		Tyus Byrd & Helen Frye	Tyus Byrd
02/01/2017	23057 (5)	TYUS BYRD	800.00	General		Tyus Byrd & Helen Frye	Tyus Byrd
02/21/2017	23078	TYUS BYRD	700.00	General		Tyus Byrd & Helen Frye	Tyus Byrd
03/08/2017	23089	TYUS BYRD	700.00	General		Tyus Byrd & Helen Frye	Tyus Byrd
03/18/2017	23097	TYUS BYRD	800.00	General		Tyus Byrd & Helen Frye	Tyus Byrd
04/13/2017	23107	TYUS BYRD	700.00	General		Tyus Byrd & Helen Frye	Tyus Byrd
05/18/2017	23123	TYUS BYRD	500.00	General		Tyus Byrd & Helen Frye	Tyus Byrd
07/20/2017	23138	Tyus Byrd	450.00	General	City Business Trip to Jefferson City	Tyus Byrd & Helen Frye	Tyus Byrd
08/09/2017	23155	Tyus Byrd	650.00	General		Tyus Byrd & Helen Frye	Tyus Byrd
12/11/2017	23178	Tyus Byrd	350.00	General	Purchase Christmas Decoration	Tyus Byrd & Helen Frye	Tyus Byrd
Total 2017			<u>7,150.00</u>				
01/08/2018	23194	Tyus Byrd	246.34	General	Mayor Event in Jefferson City- See Invoices for Details 2 Day event Jan 10 and Jan 11, 2018: Wednesday and Thursday	Tyus Byrd & Helen Frye	Tyus Byrd
02/12/2018 (7)	23214	Tyus Byrd	797.45	General	Statement and Receipt Expenses Mayor Tyus Byrd traveling and motel expense Jefferson City, MO Legislative Conference 3 Day event Feb 12, 13, 14: Tues, Wed, Thursday Mayor Event in Jefferson City, MO - Mayor Convention See invoices for Details	Tyus Byrd & Helen Frye	Tyus Byrd
03/08/2018	23227	Tyus Byrd	300.00	General	Mayor Tyus Byrd traveling and motel expense Jefferson City, MO Legislative Conference 2018SFSP- Training for New Sponsor Mayor Event in Jefferson City, MO- Mayor and City Clerk went to the training for City Business St. Louis, Poplar Bluff, Sikeston, and Dexter	Tyus Byrd & Helen Frye	Tyus Byrd
05/17/2018	23259	Tyus Byrd	250.00	General		Tyus Byrd & Helen Frye	Tyus Byrd & David Thatch
Total 2018			<u>1,593.79</u>				
		Total Payments \$	<u>31,041.79</u>				
		Total Amount Loaded to Prepaid Debit Card \$	<u>(8,721.00)</u> (8)				
		Total Unsupported Payments \$	<u>22,320.79</u>				

N/A Not applicable

- (1) These details are presented exactly as they are listed in the source documents, unless otherwise indicated.
- (2) Cash withdrawal ticket was signed by Tyus Byrd and Helen Frye.
- (3) Endorsement appears to indicate "Mayor" that is clearly followed by "Tyus Byrd."
- (4) The date recorded on the check was April 26, 2016. However, this appears to be an error, with the year intended to be 2016.
- (5) Check was issued out of order.
- (6) The date recorded on the check was December 28, 2017. However, based on the check number sequence and date the check cleared the city's bank account, it was likely written on December 28, 2016.
- (7) The date recorded on the check was August 9, 2017. However, the check cleared the city's bank account on February 12, 2018, and the memo line indicates expenses relate to a February event.
- (8) Various check details above indicate the purpose of obtaining cash was to purchase/load a prepaid debit card. Due to lack of store receipt slips showing the purchase/load of the prepaid debit card we could not definitively tie these transactions to the related purchases. However, we did identify \$8,721 of purchases/loads of a prepaid debit card and obtained documentation of use. Thus, the total unsupported payments is reduced by \$8,721, and the improper purchases made with this card are included on Appendix D.

Appendix C is continued on the next page with Unsupported Payments to City Clerk Helen Frye

Appendix C
City of Parma
Improper Withdrawal and Payments

Unsupported Payments to City Clerk Helen Frye							
Check Date	Check Number	Payee, as Shown on Canceled Check (1)	Amount	Fund	Purpose as Shown in Check Memo Line, if Provided (1)	Check Signers	Check Endorsements
05/06/2016	22878	Helen Frye	\$ 350.00	General	Police Department	Tyus Byrd & Helen Frye	Helen Frye
08/17/2016	8280	Helen Frye	550.00	Special Street	Police Clerk, arranging and moving files back to Police Station Facility	Tyus Byrd & Helen Frye	Helen Frye
09/23/2016	8282	Helen Frye	250.00	Special Street	Inventory over the summer months for the Street Department	Tyus Byrd & Helen Frye	Helen Frye
					Research and Prepared Information for Road and Street Grant		
					All Paperwork will be submitted to Bootheel Regional Planning Commission		
11/23/2016	1394	Helen Frye	200.00	Water/Sewer/Garbage	Assist with water meter reading	Tyus Byrd & Helen Frye	Helen Frye
					2 Days coverage water meter reader employee called out sick		
					The month of November reading for December 2016 billing		
12/23/2016	1401	Helen Frye	150.00	Water/Sewer/Garbage	Water Reports and water plant inventory End of the year reports	Tyus Byrd & Helen Frye	Helen Frye
12/23/2016	1410	HELEN FRYE	275.00	Water/Sewer/Garbage	water meters for month of Dec 2016	Tyus Byrd & Helen Frye	Helen Frye
Total 2016			<u>1,775.00</u>				
04/18/2017	23111	Helen Frye	250.00	General	Clean up the Trophy Area in the Front City Hall Entrance and Organized the case	Tyus Byrd & Helen Frye	Helen Frye
06/29/2017	23134	HELEN FRYE	175.00	General		Tyus Byrd & Helen Frye	Helen Frye
Total 2017			<u>425.00</u>				
05/09/2018	23252	Helen Frye	170.00	General		Tyus Byrd & Helen Frye	Helen Frye
07/20/2018	23295	Helen Frye	250.00	General	Made out in the City Clerk name for Prepaid Card- Pay for Desk for New Office National Office Supply	Tyus Byrd & Helen Frye	Helen Frye
Total 2018			<u>420.00</u>				
Total Unsupported Payments to City Clerk Helen Frye \$			<u>2,620.00</u>				

Unsupported Payments to Fry Maxx Janitorial Service and Keith Frye Jr. (2)							
Check Date	Check Number	Payee, as Shown on Canceled Check (1)	Amount	Fund	Purpose as Shown in Check Memo Line, if Provided (1)	Check Signers	Check Endorsements
07/28/2016	22946	FRY MAXX JANITORIAL SERVICE	\$ 6,000.00	General	Janitorial Contract for 1 year servicing all City Facilities Community Center/City Hall and Police Station and all other Facilities	Tyus Byrd & Helen Frye	Keith Frye (3) & Helen Frye
02/14/2019	23374	Keith Frye Jr.	2,100.00	General	Follow up on the four year contract for the Flooring Service Fry Maxx Janitorial Service; Community Center, Perk Facility (Old ~ nd the Police Station Contract for service 4 years; maintance flooring for ~ a's Facilities (4)	Tyus Byrd & Helen Frye	Keith Frye (3)
Total Unsupported Payments to Fry Maxx Janitorial Service and Keith Frye Jr.			<u>8,100.00</u>				
Total Unsupported Payments \$			<u>10,720.00</u>				

- (1) These details are presented exactly as they are listed in the source documents, unless otherwise indicated.
(2) According to the Missouri Secretary of State's online business filing website, Fry Maxx Janitorial Service (fictitious name registration) is owned by Keith Frye Jr, Helen Frye's husband. However, the registration for the fictitious name expired on April 30, 2017.
(3) In sworn testimony, Helen Frye confirmed the endorsement on these checks was her husband's signature.
(4) Portions of the memo line of the check, notated by a ~ symbol, were obstructed by a sticker placed on the canceled check. Thus, the wording is not known.

Appendix C is continued on the next page with Unsupported Payments to Water Supervisor David Thatch

Appendix C
City of Parma
Improper Withdrawal and Payments

Unsupported Payments to Water Supervisor David Thatch

Check Date	Check Number	Payee, as Shown on Canceled Check (1)	Amount	Fund	Purpose as Shown in Check Memo Line, if Provided (1)	Check Signers	Check Endorsements
11/16/2016	23005	DAVID THATCH	\$ 200.00	General	Digged a Grave for Clifford Temples	Tyus Byrd & Helen Frye	David Thatch
12/15/2016	23019	David Thatch	350.00	General	RECONSTRUCTING THE PERK BUIDLING BathroomS and Ceilings other work	Tyus Byrd & Helen Frye	David Thatch
12/30/2016	1412	David Thatch	350.00	Water/Sewer/Garbage	Tore down all scrap and metal after the clean up of workers	Tyus Byrd & Helen Frye	David Thatch
Total 2016			900.00				
01/19/2017	1422	David Thatch	290.00	Water/Sewer/Garbage	Put down new tiles at the Perk facility (old school building) Painted the sheetrock after installment the walls	Tyus Byrd & Helen Frye	David Thatch
01/27/2017	23051	David Thatch	350.00	General	Off Duty weekend-Took down all the air conditions at the Perk facility (oldschool) off Duty Work	Tyus Byrd & Helen Frye	David Thatch
02/10/2017	23065	David Thatch	300.00	General	Cleaned and washed out the Car Storage Bay for Police Cars Old Debris and Power Washed the Bay	Tyus Byrd & Helen Frye	David Thatch
02/22/2017	23080	David Thatch	225.00	General	Assist in Grave Digging the Shultz Funeral	Tyus Byrd & Helen Frye	David Thatch
02/22/2017 (2)	23081	David Thatch	250.00	General	2nd, Working on the Perk Facility tearing out walls and removing air condition from the old Parma School facility	Tyus Byrd & Helen Frye	David Thatch
03/08/2017	23091	David Thatch	125.00	General	Grave Digging for the City of Parma Closing Cemetary	Tyus Byrd & Helen Frye	David Thatch
03/18/2017	23101	David Thatch	300.00	General	Renovation in the Perk Facility	Tyus Byrd & Helen Frye	David Thatch
04/07/2017	23104	David Thatch	175.00	General	Cleaned out the Dog Pound at the back of the City Hall	Tyus Byrd & Helen Frye	David Thatch
Total 2017			2,015.00				
07/18/2018	1861	David Thatch	900.00	Water/Sewer/Garbage	David Thatch-Starting July 2018 will be the Water and Waste~ter ~perator Input and Trainee for the City of Parma See Description of all task and duties (3)	Tyus Byrd & Helen Frye	David Thatch
07/26/2018	1866	Petty Cash - David Thatch	100.00	Water/Sewer/Garbage	Petty Cash - David Thatch Water Clerk Draw for Change for service	Tyus Byrd & Helen Frye	David Thatch
07/31/2018	23299	David Thatch	500.00	General	Graveside Digging Parma, MO See Below Description	Tyus Byrd & Helen Frye	David Thatch
11/06/2018	23346	David Thatch	450.00	General	Graveside Digging Parma, MO See Below Description	Tyus Byrd & Helen Frye	David Thatch
Total 2018			1,950.00				
02/19/2019	23378	David Thatch	400.00	General	Graveside Digger 1 graves in Parma; Grave digging for Wakin and Son for Martha Starnes Open and closing of the grave	Tyus Byrd & Helen Frye	David Thatch
Total 2019			400.00				
Total Unsupported Payments \$			5,265.00				

(1) These details are presented exactly as they are listed in the source documents, unless otherwise indicated.

(2) The date recorded on the check was February 22, 2016. However, based on the check number sequence and date the check cleared the city's bank account, it was likely written on February 22, 2017.

(3) Portions of the memo line of the check, notated by a ~ symbol, were obstructed by a sticker placed on the canceled check. Thus, the wording is not known.

Appendix C
City of Parma
Improper Withdrawal and Payments

Unsupported Payments to Alderman Simon Wofford's Business							
Check Date	Check Number	Payee, as Shown on Canceled Check (1)	Amount	Fund	Purpose as Shown in Check Memo Line, if Provided (1)	Check Signers	Check Endorsements
07/22/2016	22925	Wofford Auto	\$ 400.00	General	Repaired Police Charger Car/and Labor	Tyus Byrd & Helen Frye	Wofford Body Shop Simon Wofford
08/19/2016	22964	Wofford Auto	175.00	General	Repaired Police Truck/and Labor	Tyus Byrd & Helen Frye	Wofford Body Shop Simon Wofford
Total 2016			<u>575.00</u>				
07/21/2017	8324	Wofford's Body Shop	356.66	Special Street	Repair Order on the City Red Work Truck	Tyus Byrd & Helen Frye	Wofford Body Shop Simon Wofford
Total 2017			<u>356.66</u>				
Total Unsupported Payments \$			<u><u>931.66</u></u>				

(1) These details are presented exactly as they are listed in the source documents, unless otherwise indicated.

Appendix D
City of Parma
Improper Purchases

Improper Purchases Using Prepaid Debit Card by Mayor Tyus Byrd

Transaction Date	Merchant, as Shown on Prepaid Debit Card Records	Gift Card Purchase and Fee Amount	Cellular	Other Purchases Amount	Cash	Total Improper Purchase Amount
			Phone Card Purchase and Fee Amount		Withdrawals, Maintenance and ATM Fees	
01/02/2016	VESTA *AT&T	\$ 0.00	0.00	64.79	0.00	64.79
01/07/2016	CHINA WOK	0.00	0.00	12.91	0.00	12.91
01/07/2016	CASEYS GEN STORE 2078	0.00	0.00	42.60	0.00	42.60
01/09/2016	CAPAHA BANK	0.00	0.00	0.00	363.50	363.50
01/10/2016	DELTA AIR BAGGAGE FEE	0.00	0.00	25.00	0.00	25.00
01/10/2016	DELTA AIR 0062162898143	0.00	0.00	50.00	0.00	50.00
01/11/2016	MONTHLY MAINTENANCE FEE	0.00	0.00	0.00	3.00	3.00
01/11/2016	ATM CASH TRNS FEE DOMEST	0.00	0.00	0.00	2.00	2.00
01/13/2016	DELTA AIR BAGGAGE FEE	0.00	0.00	25.00	0.00	25.00
01/19/2016	DENNY'S #2318	0.00	0.00	30.25	0.00	30.25
01/19/2016	CASEYS GEN STORE 2064	0.00	0.00	11.37	0.00	11.37
01/20/2016	WALMART 453	0.00	0.00	101.75	0.00	101.75
01/20/2016	BALANCE INQUIRY FEE	0.00	0.00	0.00	1.00	1.00
01/21/2016	ATM CASH TRNS FEE DOMEST	0.00	0.00	0.00	2.00	2.00
01/26/2016	MCDONALD'S F2060	0.00	0.00	16.93	0.00	16.93
01/26/2016	WAL WAL-MART STORE 240	0.00	0.00	5.18	0.00	5.18
01/26/2016	WAL-MART #0453	0.00	0.00	34.57	100.00	134.57
01/26/2016	FIRST NB MALDEN	0.00	0.00	0.00	500.00	500.00
01/27/2016	FIRST NB MALDEN	0.00	0.00	0.00	500.00	500.00
01/31/2016	VESTA *AT&T	0.00	0.00	64.94	0.00	64.94
02/04/2016	HARRY BLACKWELL FORD-DODG	0.00	0.00	3.59	0.00	3.59
02/04/2016	WAL WAL-MART STORE 320	0.00	0.00	12.77	60.00	72.77
02/11/2016	WAL-MART #453	0.00	0.00	16.85	60.00	76.85
02/12/2016	KINGS WIGS AND BEAUTY	0.00	0.00	47.38	0.00	47.38
02/22/2016	LA ESTANCIA MEXICAN RESTA	0.00	0.00	29.97	0.00	29.97
02/22/2016	FIRST MISSOURI	0.00	0.00	0.00	500.00	500.00
02/23/2016	FIRST MISSOURI	0.00	0.00	0.00	500.00	500.00
02/24/2016	MONTGOMERY BANK	0.00	0.00	0.00	400.00	400.00
03/02/2016	VESTA *AT&T	0.00	0.00	64.94	0.00	64.94
04/02/2016	PAI ISO	0.00	0.00	0.00	203.50	203.50
04/03/2016	WAL-MART #0453	0.00	0.00	62.69	100.00	162.69
04/04/2016	ATM CASH TRNS FEE DOMEST	0.00	0.00	0.00	2.00	2.00
04/05/2016	FIRST MISSOURI	0.00	0.00	0.00	500.00	500.00
04/07/2016	PAI ISO	0.00	0.00	0.00	203.50	203.50
04/08/2016	ATM CASH TRNS FEE DOMEST	0.00	0.00	0.00	2.00	2.00
04/09/2016	LA ESTANCIA MEXICAN RESTA	0.00	0.00	9.99	0.00	9.99
04/09/2016	WAL WAL-MART STORE 951	0.00	0.00	24.10	40.00	64.10
04/10/2016	WAL-MART #0453	0.00	0.00	28.11	40.00	68.11
04/11/2016	MONTHLY MAINTENANCE FEE	0.00	0.00	0.00	3.00	3.00
04/12/2016	MCDONALD'S F13636	0.00	0.00	9.80	0.00	9.80
04/12/2016	WESTLAND TRAVEL CTR	0.00	0.00	20.00	0.00	20.00
04/13/2016	WAL-MART #0453	0.00	0.00	21.00	60.00	81.00
04/13/2016	FIRSTPREMIER8009875521	0.00	0.00	30.00	0.00	30.00
04/18/2016	POPEYES CAPE #10596	0.00	0.00	26.35	0.00	26.35
04/19/2016	CASEYS 1313 N DOUGLAS	0.00	0.00	20.00	0.00	20.00
04/19/2016	LA ESTANCIA MEXICAN RESTA	0.00	0.00	29.89	0.00	29.89
04/20/2016	WAL-MART #0453	0.00	0.00	10.41	0.00	10.41
04/20/2016	JONES RESTAURANT	0.00	0.00	11.53	0.00	11.53
04/21/2016	DTV*DIRECTV HARDWARE	0.00	0.00	34.01	0.00	34.01
04/23/2016	BILL PMT 800-331-53	0.00	0.00	32.95	0.00	32.95
04/26/2016	SUBWAY 00564757	0.00	0.00	24.39	0.00	24.39
04/26/2016	JONES RESTAURANT	0.00	0.00	5.77	0.00	5.77
04/26/2016	WAL-MART #453	0.00	0.00	26.06	0.00	26.06
04/26/2016	DOLLARTREE	0.00	0.00	33.81	0.00	33.81
04/27/2016	FIRST MISSOURI	0.00	0.00	0.00	500.00	500.00
04/28/2016	WAL-MART #0453	0.00	0.00	24.03	100.00	124.03
04/29/2016	FIRST MISSOURI	0.00	0.00	0.00	500.00	500.00
05/04/2016	HOB-LOB #54	0.00	0.00	80.82	0.00	80.82
05/06/2016	DTV*DIRECTV SERVICE	0.00	0.00	61.97	0.00	61.97
05/08/2016	FAMILY DOLLAR #9383	0.00	0.00	3.88	0.00	3.88

Appendix D
City of Parma
Improper Purchases

Improper Purchases Using Prepaid Debit Card by Mayor Tyus Byrd

Transaction Date	Merchant, as Shown on Prepaid Debit Card Records	Cellular			Cash	Total Improper Purchase Amount
		Gift Card Purchase and Fee Amount	Phone Card Purchase and Fee Amount	Other Purchases Amount	Withdrawals, Maintenance and ATM Fees	
05/08/2016	LOVES TRAVEL S00006437	0.00	0.00	10.00	0.00	10.00
05/08/2016	CASEYS GEN STORE 1884	0.00	0.00	34.15	0.00	34.15
05/20/2016	LA ESTANCIA MEXICAN RE	0.00	0.00	22.11	0.00	22.11
05/21/2016	STEAK-N-SHAKE#0167 Q99	0.00	0.00	27.36	0.00	27.36
05/23/2016	MCDONALD'S F2060	0.00	0.00	20.61	0.00	20.61
05/31/2016	SONIC DRIVE IN #2471	0.00	0.00	6.84	0.00	6.84
05/31/2016	KFC G410013 64800139	0.00	0.00	5.35	0.00	5.35
05/31/2016	LOVES TRAVEL S00006437	0.00	0.00	13.04	0.00	13.04
06/01/2016	HARPS #287	0.00	0.00	2.60	0.00	2.60
06/09/2016	Monthly Maintenance Fee	0.00	0.00	0.00	3.00	3.00
07/09/2016	Monthly Maintenance Fee	0.00	0.00	0.00	3.00	3.00
08/09/2016	Monthly Maintenance Fee	0.00	0.00	0.00	0.09	0.09
08/22/2016	FIRST MISSOURI1009 N DOUG	0.00	0.00	0.00	250.00	250.00
08/24/2016	SPEEDPAY-AMERENUE	0.00	0.00	245.29	0.00	245.29
08/25/2016	WAL-MART #453Wal-Mart Sto	0.00	0.00	13.06	20.00	33.06
08/26/2016	RHODES 101 STOPS # 265	0.00	0.00	8.88	0.00	8.88
09/23/2016	STERLING BANK1103 N DOUGL	0.00	0.00	0.00	400.00	400.00
09/24/2016	Over the Counter Fee	0.00	0.00	0.00	2.00	2.00
09/24/2016	REGIONS BANK CASH ADVA	0.00	0.00	0.00	800.00	800.00
09/24/2016	FARMERS B&T601 W MOULTRIE	0.00	0.00	0.00	100.00	100.00
09/25/2016	WM SUPERCENTER #Wal-Mart	0.00	0.00	89.55	0.00	89.55
09/28/2016	MO MISSOURI TITLE LOAN	0.00	0.00	100.00	0.00	100.00
11/09/2016	Monthly Maintenance Fee	0.00	0.00	0.00	3.00	3.00
12/09/2016	Monthly Maintenance Fee	0.00	0.00	0.00	3.00	3.00
Total 2016		0.00	0.00	1,891.19	6,829.59	8,720.78
01/07/2017	DTV*DIRECTV SERVICE	0.00	0.00	0.22	0.00	0.22
Total 2017		0.00	0.00	0.22	0.00	0.22
Total Improper Purchases Using Prepaid Debit Card \$		0.00	0.00	1,891.41	6,829.59	8,721.00 (1)

Improper Purchases Using Walmart Credit Card by Mayor Tyus Byrd

Transaction Date	Purchase Description	Cellular			Cash	Total Improper Purchase Amount
		Gift Card Purchase and Fee Amount	Phone Card Purchase and Fee Amount	Other Purchases Amount	Withdrawals, Maintenance and ATM Fees	
09/23/2015	Cellular phone cards, 2 cellular phones & service plans	\$ 0.00	90.00	227.64	0.00	317.64
Total 2015		0.00	90.00	227.64	0.00	317.64
04/05/2017	Cellular phone cards & 2 cellular phones	0.00	100.00	248.82	0.00	348.82
Total 2017		0.00	100.00	248.82	0.00	348.82
01/11/2018	Cellular phone cards	0.00	139.88	0.00	0.00	139.88
01/11/2018	Gift cards	209.88	0.00	0.00	0.00	209.88
01/19/2018	Cellular phone cards	0.00	130.00	0.00	0.00	130.00
01/29/2018	Cellular phone cards	0.00	31.50	0.00	0.00	31.50
02/13/2018	Gift cards	210.88	0.00	0.00	0.00	210.88
02/19/2018	Cellular phone cards	0.00	50.70	0.00	0.00	50.70
02/28/2018	Gift cards	210.88	0.00	0.00	0.00	210.88
03/06/2018	Cellular phone cards, cellular phone, & popcorn	0.00	77.30	34.86	0.00	112.16
03/19/2018	Cellular phone cards & gift cards	290.73	50.70	0.00	0.00	341.43
04/08/2018	Gift cards	159.38	0.00	0.00	0.00	159.38
05/09/2018	Gift cards	264.82	0.00	0.00	0.00	264.82
Total 2018		1,346.57	480.08	34.86	0.00	1,861.51
Total Improper Purchases Using Walmart Credit Card \$		1,346.57	670.08	511.32	0.00	2,527.97
Total Improper Purchases \$		1,346.57	670.08	2,402.73	6,829.59	11,248.97

(1) Prepaid debit cards were purchased/loaded from checks issued as indicated on Appendix C.

Appendix D
City of Parma
Improper Purchases

Improper Purchases Using Walmart Credit Card by City Clerk Helen Frye

Transaction Date	Purchase Description	Cellular			Total Improper Purchase Amount
		Gift Card Purchase and Fee Amount	Phone Card Purchase and Fee Amount	Other Purchases Amount	
09/10/2015	Soda, vegetable oil, evaporated milk, corn meal mix, & mackerel	\$ 0.00	0.00	16.46	16.46
Total 2015		0.00	0.00	16.46	16.46
01/06/2016	Blender, jelly, chips, bread, salad dressing, dip, juice, relish, peanut butter, hot sauce, condiments, & instant noodles	0.00	0.00	90.15	90.15
02/11/2016	Cellular phone accessories, single serve candy, muffins, snack cakes, crackers, almond milk, & bread	0.00	0.00	92.10	92.10
04/13/2016	Single serve candy and water, gum, & mints	0.00	0.00	10.44	10.44
04/26/2016	Soda	0.00	0.00	1.68	1.68
05/05/2016	Lip balm	0.00	0.00	2.96	2.96
05/06/2016	Cassette adapter	0.00	0.00	19.88	19.88
06/15/2016	Magazine, soda, crayons, hand needles, needles, handbag, & 3 cinch bags	0.00	0.00	54.00	54.00
06/24/2016	Arthritis compression gloves	0.00	0.00	12.88	12.88
07/05/2016	Single serve candy	0.00	0.00	4.76	4.76
07/27/2016	Single serve candy, bagels, cream cheese, cookies, crackers, & yogurt	0.00	0.00	26.00	26.00
08/01/2016	Headset & earbuds	0.00	0.00	47.84	47.84
08/10/2016	3-single serve water	0.00	0.00	5.64	5.64
08/15/2016	Earbuds, cellular phone charger, & gum	0.00	0.00	24.79	24.79
08/17/2016	Umbrella	0.00	0.00	12.00	12.00
08/19/2016	8-piece tray set & headset	0.00	0.00	28.93	28.93
09/01/2016	Backpack & single serve water	0.00	0.00	20.82	20.82
09/16/2016	TV stand	0.00	0.00	99.00	99.00
09/21/2016	Juice & single serve water	0.00	0.00	14.18	14.18
09/23/2016	18 piece pot and pan set & 3 piece bowl set	0.00	0.00	45.89	45.89
09/30/2016	Snack cakes	0.00	0.00	9.16	9.16
10/04/2016	Electronic tablet & case, service plan, hand bag, top load case, chocolate, chips, & dip	0.00	0.00	201.40	201.40
10/04/2016	2-Backpacks, 3-cases, tablet accessories, & replacement battery	0.00	0.00	152.24	152.24
10/13/2016	Cellular phone wall charger & backrest pillow	0.00	0.00	50.83	50.83
10/14/2016	Cellular phone card & cellular phone	0.00	49.76	25.96	75.72
11/09/2016	Stock pot	0.00	0.00	3.28	3.28
11/17/2016	Stock Pot	0.00	0.00	13.88	13.88
11/21/2016	Dog food	0.00	0.00	19.98	19.98
11/23/2016	Whipped topping & corn	0.00	0.00	6.27	6.27
11/23/2016	Cellular phone cable	0.00	0.00	14.88	14.88
11/30/2016	Vinegar	0.00	0.00	2.85	2.85
12/08/2016	Bird & fish food	0.00	0.00	9.94	9.94
12/10/2016	Cider & cookies	0.00	0.00	15.98	15.98
12/12/2016	24 piece glass food storage set	0.00	0.00	19.00	19.00
12/14/2016	Clothes, throw, slow cooker, deep fryer, burner, service plan, salt, pepper, seasoning packets, cheese, chili beans, kidney beans, spicy tomatoes, & paper bowls	0.00	0.00	182.78	182.78
12/15/2016	Cellular phone card, clothes, Christmas cards, & popcorn tin	0.00	45.00	164.39	209.39
12/17/2016	Clothes	0.00	0.00	60.84	60.84
12/22/2016	Neck massager & coloring books	0.00	0.00	39.76	39.76
Total 2016		0.00	94.76	1,607.36	1,702.12
01/16/2017	Miscellaneous groceries	0.00	0.00	8.97	8.97 (1)
01/19/2017	Energy bars, chips, & mints	0.00	0.00	34.66	34.66
01/21/2017	3 piece pan set, apron, 2-TV carts, media tower, & cheeseballs	0.00	0.00	101.54	101.54
01/24/2017	Cookies, chips, dip, candy, trail mix, crackers, & popcorn	0.00	0.00	49.24	49.24
01/27/2017	Cellular phone card & earbuds	0.00	45.00	8.62	53.62
01/27/2017	Cellular phone card, meat and cheese tray, & Valentine merchandise	0.00	24.88	20.98	45.86
01/28/2017	Gift cards, Valentine merchandise, birthday and sympathy cards, supplements; baby wipes, formula, water, medicine, diapers; headphones, snack cakes, & cookies	53.94	0.00	181.21	235.15
01/28/2017	Hair color, accessories, & speaker	0.00	0.00	44.99	44.99
01/28/2017	Gift cards	107.88	0.00	0.00	107.88
01/30/2017	Gift cards, clothes, & graham crackers	53.94	0.00	23.38	77.32
02/01/2017	Gift cards	107.88	0.00	0.00	107.88
02/01/2017	Earbuds, headphones, service plan, & writing table	0.00	0.00	130.60	130.60
02/04/2017	Sofa bed	0.00	0.00	151.82	151.82
02/06/2017	Coolers	0.00	0.00	100.94	100.94
02/07/2017	Gift cards, foil pans, deli meat, ribs, point meat, beef brisket, hamburger, vegetables, salad, foil, rolls, barbeque sauce, ice cream toppings, dip, lighter fluid, chips, & cookies	107.88	0.00	155.99	263.87

Appendix D
City of Parma
Improper Purchases

Improper Purchases Using Walmart Credit Card by City Clerk Helen Frye

Transaction Date	Purchase Description	Cellular			Total Improper Purchase Amount
		Gift Card Purchase and Fee Amount	Phone Card Purchase and Fee Amount	Other Purchases Amount	
02/09/2017	Gift cards, salad, salad dressing, candy, & barbeque sauce	53.94	0.00	24.23	78.17
02/14/2017	iTunes cards	100.00	0.00	0.00	100.00
02/16/2017	Gift cards	105.44	0.00	0.00	105.44
02/26/2017	Gift cards, chips, & single water	53.94	0.00	2.10	56.04
03/03/2017	Gift cards	105.44	0.00	0.00	105.44
03/14/2017	Popcorn	0.00	0.00	4.98	4.98
03/16/2017	Electronic tablet & service plan	0.00	0.00	99.00	99.00
03/18/2017	Gift cards, chocolate, & salad dressing	53.94	0.00	5.86	59.80
03/22/2017	Gift cards	53.94	0.00	0.00	53.94
03/27/2017	Gift cards, beef brisket, grapes, & sausage	107.88	0.00	52.97	160.85
03/29/2017	Candy, wet wipes, soda, fish food, bird food, & alarm clock	0.00	0.00	53.55	53.55
03/30/2017	Gift cards & art case	53.94	0.00	19.97	73.91
04/03/2017	Gift cards, fruit, & speakers	105.44	0.00	19.46	124.90
06/07/2017	Gift cards	105.44	0.00	0.00	105.44
06/08/2017	Gift cards, single serve water, snack cakes, & candy	105.44	0.00	18.16	123.60
06/09/2017	Gift cards & cellular phone accessories	159.38	0.00	14.76	174.14
06/12/2017	Gift cards	53.94	0.00	0.00	53.94
06/14/2017	Gift cards & crackers	53.94	0.00	5.12	59.06
06/20/2017	Earbuds, crackers, juice, & candy	0.00	0.00	14.35	14.35
06/20/2017	Gift cards	53.94	0.00	0.00	53.94
06/30/2017	Gift cards & cellular phone accessories	316.32	0.00	62.64	378.96
07/03/2017	Gift cards & gum	159.38	0.00	2.96	162.34
07/06/2017	Gift cards	53.94	0.00	0.00	53.94
07/09/2017	Speakers & single serve water	0.00	0.00	14.28	14.28
07/09/2017	Gift cards	159.38	0.00	0.00	159.38
07/10/2017	Gift cards	159.38	0.00	0.00	159.38
07/13/2017	Gift cards & single serve candy	159.38	0.00	3.52	162.90
07/15/2017	Gift cards	105.44	0.00	0.00	105.44
07/15/2017	Earbuds	0.00	0.00	5.41	5.41
07/18/2017	Gift cards, cellular phone cards, & candy	159.38	49.88	1.98	211.24
07/21/2017	Gift cards, cellular phone cards, & accessories	159.38	129.88	19.96	309.22
07/22/2017	Gift cards, earbuds, & cellular phone accessories	53.94	0.00	39.79	93.73
07/27/2017	Gift cards, candy, & gum	210.88	0.00	8.82	219.70
08/07/2017	Gift cards	105.44	0.00	0.00	105.44
08/10/2017	Gift cards	105.44	0.00	0.00	105.44
08/10/2017	Gift cards & cell phone accessories	316.32	0.00	16.78	333.10
08/12/2017	Gift cards	105.44	0.00	0.00	105.44
08/16/2017	Gift cards & cellular phone cards	105.44	68.44	0.00	173.88
08/19/2017	Gift cards, snack cakes, & cookies	105.44	0.00	11.60	117.04
09/23/2017	Gift cards	105.44	0.00	0.00	105.44
09/26/2017	Snack cakes	0.00	0.00	2.97	2.97
09/27/2017	Cellular phone card & ear phones	0.00	40.00	47.88	87.88
09/28/2017	Cellular phone card	0.00	45.00	0.00	45.00
10/03/2017	Gift cards	105.44	0.00	0.00	105.44
10/07/2017	Gift cards	53.94	0.00	0.00	53.94
11/11/2017	Gift cards & cellular phone accessories	105.44	0.00	19.94	125.38
12/12/2017	Gift cards	53.94	0.00	0.00	53.94
12/14/2017	Gift cards	53.94	0.00	0.00	53.94
12/15/2017	Clothes and earbuds	0.00	0.00	148.82	148.82
12/20/2017	Gift cards & cellular phone cards	56.88	65.00	0.00	121.88
12/21/2017	Cellular phone accessories	0.00	0.00	18.86	18.86
12/22/2017	Electronic tablet & case	0.00	0.00	87.33	87.33
Total 2017		4,832.84	468.08	1,860.99	7,161.91
03/22/2018	Gift cards	105.44	0.00	0.00	105.44
03/24/2018	Gift cards	105.44	0.00	0.00	105.44
03/26/2018	Gift cards	53.94	0.00	0.00	53.94
04/11/2018	Gift cards, silverware, & single serve candy	53.94	0.00	21.24	75.18
Total 2018		318.76	0.00	21.24	340.00
Total Improper Purchases \$		5,151.60	562.84	3,506.05	9,220.49

Appendix D
 City of Parma
 Improper Purchases

Improper Purchases Using Walmart Credit Card by City Clerk Helen Frye

Transaction Date	Purchase Description	Gift Card Purchase and Fee Amount	Cellular Phone Card Purchase and Fee Amount	Other Purchases Amount	Total Improper Purchase Amount
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(1) Purchases totaled \$182.23. However, a personal Electronic Benefit Transfer card was used to pay for \$140.00 of the purchases, with the remaining \$42.23 paid using the city's credit card. Only \$33.26 of legitimate city purchases were made, leaving \$8.97 of improper purchases.

Appendix D is continued on the next page with Improper Purchases by Water Supervisor David Thatch

Appendix D
City of Parma
Improper Purchases

Improper Purchases by Water Supervisor David Thatch

Transaction Date	Vendor	Purchase Description	Cellular Phone Card Purchase and Fee Amount	Other Purchases Amount	Total Improper Purchase Amount
03/01/2016	Walmart	Chips, dip, & juice	\$ 0.00	9.64	9.64
05/12/2016	Walmart	Milk, cereal, popcorn, crackers, single serve candy, soda, salad dressing, & umbrellas	0.00	52.34	52.34
Total 2016			0.00	61.98	61.98
02/22/2017	Walmart	Cellular phone charger	0.00	11.88	11.88
12/05/2017	Walmart	Cellular phone card	45.00	0.00	45.00
Total 2017			45.00	11.88	56.88
01/30/2018	Walmart	Chips & hot sauce	0.00	5.86	5.86
04/19/2018	Walmart	Cellular phone cards	105.00	0.00	105.00
11/29/2018	Plaza Tire Service #39	Tires for personal vehicle	0.00	272.82	272.82
Total 2018			105.00	278.68	383.68
01/23/2019	Plaza Tire Service #39	Oil change for personal vehicle	0.00	35.95	35.95
Total 2019			0.00	35.95	35.95
Total Improper Purchases \$			150.00	388.49	538.49

Appendix D is continued on the next page with Improper Purchases with Unknown Purchaser

Appendix D
City of Parma
Improper Purchases

Improper Purchases with Unknown Purchaser

Transaction Date	Vendor	Purchase Description	Cellular			Total Improper Purchase Amount
			Gift Card Purchase and Fee Amount	Phone Card Purchase and Fee Amount	Other Purchases Amount	
10/29/2016	Walmart	Cookies, 6 square jars, & cookie cutters	\$ 0.00	0.00	26.80	26.80
Total 2016			0.00	0.00	26.80	26.80
02/07/2017	AT&T	No purpose documented on memo line of check	0.00	0.00	1,018.93	1,018.93
04/20/2017	Walmart	Gift cards, crackers, popcorn, jelly, peanut butter, nuts, ice cream, & single serve candy	316.32	0.00	41.56	357.88
04/24/2017	Walmart	Gift cards, chips & dip, chicken leg quarters, bread, & barbeque sauce	105.44	0.00	27.84	133.28
04/25/2017	Walmart	Gift cards	53.94	0.00	0.00	53.94
04/25/2017	Walmart	Gift cards	53.94	0.00	0.00	53.94
05/01/2017	Walmart	Gift cards	215.76	0.00	0.00	215.76
05/05/2017	Walmart	Gift cards	105.44	0.00	0.00	105.44
05/05/2017	Walmart	Toy drone	0.00	0.00	33.88	33.88
05/08/2017	Walmart	Gift cards	105.44	0.00	0.00	105.44
05/11/2017	Walmart	Gift cards	105.44	0.00	0.00	105.44
05/12/2017	Walmart	Gift cards	210.88	0.00	0.00	210.88
05/16/2017	Walmart	Gift cards	53.94	0.00	0.00	53.94
05/20/2017	Walmart	Gift cards	107.88	0.00	0.00	107.88
05/22/2017	Walmart	Gift cards	53.94	0.00	0.00	53.94
Total 2017			1,488.36	0.00	1,122.21	2,610.57
05/16/2018	Walmart	Frozen pizza, chips, bread, meat snacks, beefaroni, & milk	0.00	0.00	28.59	28.59
05/17/2018	Walmart	Gift cards	53.94	0.00	0.00	53.94
05/18/2018	Walmart	Cellular phone card & cellular phone	0.00	35.10	79.00	114.10
05/23/2018	Walmart	Cellular phone cards & cellular phone accessories	0.00	90.70	9.98	100.68
06/05/2018	Walmart	Cellular phone card	0.00	50.88	0.00	50.88
06/08/2018	Walmart	Cellular phone card, cellular phone accessories, bread, & chips	0.00	45.00	14.96	59.96
06/12/2018	Walmart	Popsicles	0.00	0.00	2.48	2.48
06/19/2018	Walmart	Cellular phone accessories, chips, & crackers	0.00	0.00	31.43	31.43
06/20/2018	Walmart	Gift cards	107.88	0.00	0.00	107.88
06/20/2018	Walmart	Gift cards	53.94	0.00	0.00	53.94
06/26/2018	Walmart	Cellular phone card, nightstand, and chips	0.00	40.00	22.84	62.84
07/06/2018	Walmart	Gift cards	25.00	0.00	0.00	25.00
07/08/2018	Walmart	Cellular phone cards, tea lights, chips, & bread	0.00	65.00	12.21	77.21
07/24/2018	Walmart	Gift cards	53.94	0.00	0.00	53.94
07/27/2018	Walmart	Cellular phone cards and gift cards	53.94	85.10	0.00	139.04
08/07/2018	Walmart	Cellular phone cards, chips, & soda	0.00	120.00	4.26	124.26
08/08/2018	Walmart	Canning jar supplies, spices, & gift cards	53.94	0.00	27.86	81.80
08/22/2018	Walmart	Cellular phone cards & chips	0.00	115.88	2.48	118.36
09/12/2018	Walmart	Cellular phone cards & soda	0.00	55.00	1.88	56.88
10/09/2018	Walmart	Cellular phone cards	0.00	65.00	0.00	65.00
10/20/2018	Walmart	Turkey drums & cake	0.00	0.00	51.55	51.55
10/26/2018	Walmart	Cellular phone cards & cellular phone	0.00	105.00	189.00	294.00
10/31/2018	Walmart	Cellular phone card, chips, & soda	0.00	55.00	4.86	59.86
11/07/2018	Walmart	Chips & soda	0.00	0.00	3.46	3.46
11/08/2018	Walmart	Cellular phone cards	0.00	115.00	0.00	115.00
11/09/2018	Walmart	Cellular phone card, cellular phone, men's socks, chips, & soda	0.00	45.00	58.82	103.82
Total 2018			402.58	1,087.66	545.66	2,035.90
Total Improper Purchases \$			1,890.94	1,087.66	1,694.67	4,673.27

Appendix E
City of Parma
Improperly Recorded Utility Payments and Improper Adjustments

Improperly Recorded Utility Payments and Improper Adjustments for Mayor Tyus Byrd

Month and Year	Amount of Water/Sewer Fees Billed	Amount Paid	Amount of Improperly Recorded Utility Payment	Amount of Improper Utility Adjustment	Amount of Estimated Improper Utility Adjustment	Account Balance at the End of the Month
May 2015	\$ 68.17	0.00	0.00	0.00	0.00	68.17
June 2015	73.72	0.00	0.00	0.00	0.00	141.89
July 2015	82.18	0.00	0.00	0.00	0.00	224.07
August 2015	93.59	0.00	0.00	0.00	0.00	317.66
September 2015	70.71	93.59	224.07 (1)	0.00	0.00	70.71
October 2015	73.27	0.00	0.00	0.00	0.00	143.98
November 2015	85.77	158.41 (2)	0.00	0.00	0.00	71.34
December 2015	77.40	0.00	0.00	0.00	0.00	148.74
Total 2015	<u>624.81</u>	<u>252.00</u>	<u>224.07</u>	<u>0.00</u>	<u>0.00</u>	
January 2016	85.67	0.00	0.00	0.00	0.00	234.41
February 2016	85.21	0.00	0.00	177.20	0.00	142.42
March 2016	75.48	0.00	0.00	0.00	0.00	217.90
April 2016	70.17	217.90 (3)	0.00	0.00	0.00	70.17
May 2016	78.45 (4)	0.00	0.00	0.00	148.62 (4)	0.00
June 2016	78.45 (4)	0.00	0.00	0.00	78.45 (4)	0.00
July 2016	78.45 (4)	0.00	0.00	0.00	78.45 (4)	0.00
August 2016	78.45 (4)	0.00	0.00	0.00	78.45 (4)	0.00
September 2016	78.45 (4)	0.00	0.00	0.00	78.45 (4)	0.00
October 2016	78.45 (4)	0.00	0.00	0.00	78.45 (4)	0.00
November 2016	78.45 (4)	0.00	0.00	0.00	78.45 (4)	0.00
December 2016	78.45 (4)	0.00	0.00	0.00	78.45 (4)	0.00
Total 2016	<u>944.13</u>	<u>217.90</u>	<u>0.00</u>	<u>177.20</u>	<u>697.77</u>	
January 2017	80.46	0.00	0.00	0.00	0.00	80.46
February 2017	76.52	0.00	0.00	156.98 (5)	0.00	0.00
March 2017	76.52	0.00	0.00	76.52 (5)	0.00	0.00
April 2017	65.78	0.00	0.00	0.00	0.00	65.78
May 2017	59.79	0.00	0.00	125.57 (5)	0.00	0.00
June 2017	59.79	60.00	0.00	0.00	0.00	(0.21)
July 2017	59.79 (6)	0.00	0.00	0.00	0.00	59.58
August 2017	64.65	0.00	0.00	0.00	0.00	124.23
September 2017	89.88	0.00	0.00	0.00	0.00	214.11
October 2017	59.79	0.00	0.00	0.00	0.00	273.90
November 2017	97.45	0.00	0.00	0.00	0.00	371.35
December 2017	68.48	0.00	0.00	304.07 (5)	0.00	135.76
Total 2017	<u>858.90</u>	<u>60.00</u>	<u>0.00</u>	<u>663.14</u>	<u>0.00</u>	
January 2018	75.01	0.00	0.00	0.00	0.00	210.77
February 2018	70.87	0.00	0.00	0.00	0.00	281.64
March 2018	59.79	0.00	0.00	0.00	0.00	341.43
April 2018	61.16	0.00	0.00	0.00	0.00	402.59
May 2018	61.65	0.00	0.00	285.35 (5)	0.00	178.89
June 2018	59.79	0.00	0.00	238.68 (7)	0.00	0.00
July 2018	0.00 (7)	0.00	0.00	0.00	0.00	0.00
Total 2018	<u>388.27</u>	<u>0.00</u>	<u>0.00</u>	<u>524.03</u>	<u>0.00</u>	
Grand Total	<u>\$ 2,816.11</u>	<u>529.90</u>	<u>224.07</u>	<u>1,364.37</u>	<u>697.77</u>	

Appendix E
City of Parma
Improperly Recorded Utility Payments and Improper Adjustments

- (1) Utility records show a payment was made on September 1, 2015. However, bank deposits and the related city records for the month of September show no evidence of a payment deposited.
- (2) A \$175 third party check was received as payment on Mayor Tyus Byrd's account. However, only \$158.41 was recorded to the utility account.
- (3) While complete payment reports were not available for this time period, a portion of a payment report was located showing that a payment of \$217.90 was posted to Mayor Tyus Byrd's account on April 29, 2016, for the March billing. A deposit with cash totaling \$269.52 was made on May 2, 2016. Therefore, we are showing \$217.90 of this cash as the amount paid on Mayor Tyus Byrd's account for the March billing. City officials indicated the city discontinued receiving cash payments sometime in early 2016.
- (4) Due to the lack of city billing and payment records and no evidence of payments made, we estimated the billing, adjustment, and ending balances based on the average billing amounts in 2015 and 2016.
- (5) The billing report for the following month shows a previous account balance of zero or a lesser amount than the previous month's ending balance and no payments made. The city's utility system software provider indicated the likely reason was a credit adjustment made to reduce the previous month's billing amount. No credit adjustment reports were prepared or retained by the city. Therefore, the amount billed and not paid is shown as an improper utility adjustment.
- (6) The billing report was not available. However, we calculated the billing amount based on the difference between the beginning and ending balances of the previous and following months.
- (7) The Mayor's utility account was closed and no further utility activity occurred in 2018 and 2019. No payments were made on the balance of the account of \$238.68. Therefore, the amount billed and not paid is shown as an improper utility adjustment.

Appendix E
City of Parma
Improperly Recorded Utility Payments and Improper Adjustments

Improper Utility Adjustments for Water Supervisor David Thatch

Month and Year	Amount of Water/Sewer Fees Billed	Amount Paid	Amount of Improper Utility Adjustment	Amount of Estimated Improper Utility Adjustment	Account Balance at the End of the Month
May 2016 (1)	\$ 82.35 (2)	82.35	0.00	0.00	0.00
June 2016	67.96 (3)	0.00	0.00	67.96 (3)	0.00
July 2016	67.96 (3)	0.00	0.00	67.96 (3)	0.00
August 2016	67.96 (3)	0.00	0.00	67.96 (3)	0.00
September 2016	67.96 (3)	0.00	0.00	67.96 (3)	0.00
October 2016	67.96 (3)	0.00	0.00	67.96 (3)	0.00
November 2016	67.96 (3)	0.00	0.00	67.96 (3)	0.00
December 2016	67.96 (3)	0.00	0.00	67.96 (3)	0.00
Total 2016	<u>558.07</u>	<u>82.35</u>	<u>0.00</u>	<u>475.72</u>	
January 2017	64.51	0.00	0.00	0.00	64.51
February 2017	63.19	0.00	0.00	0.00	127.70
March 2017	75.99	0.00	151.33 (4)	0.00	52.36
April 2017	64.17	0.00	0.00	0.00	116.53
May 2017	72.78	0.00	189.31 (5)	0.00	0.00
June 2017	61.48	0.00	0.00	0.00	61.48
July 2017	59.79	0.00	0.00	0.00	121.27
August 2017	59.79	0.00	0.00	0.00	181.06
September 2017	59.79	0.00	0.00	0.00	240.85
October 2017	59.79	0.00	0.00	0.00	300.64
November 2017	88.80	0.00	389.44 (5)	0.00	0.00
December 2017	85.46	0.00	85.46 (5)	0.00	0.00
Total 2017	<u>815.54</u>	<u>0.00</u>	<u>815.54</u>	<u>0.00</u>	
January 2018	101.08	0.00	101.08 (5)	0.00	0.00
February 2018	81.89	0.00	0.00	0.00	81.89
March 2018	116.81	0.00	0.00	0.00	198.70
April 2018	98.64	0.00	0.00	0.00	297.34
May 2018	73.26	0.00	0.00	0.00	370.60
June 2018	168.94	0.00	0.00	0.00	539.54
July 2018	118.12 (6)	0.00	0.00	0.00	657.66
August 2018	116.81	0.00	774.47 (5)	0.00	0.00
September 2018	65.78	0.00	0.00	0.00	65.78
October 2018	59.79	0.00	0.00	0.00	125.57
November 2018	56.19 (6)	0.00	0.00	0.00	181.76
December 2018	64.96	0.00	246.72 (7)	0.00	0.00
Total 2018	<u>1,122.27</u>	<u>0.00</u>	<u>1,122.27</u>	<u>0.00</u>	
January 2019	59.79 (8)	0.00	0.00	0.00	59.79
February 2019	59.79 (8)	0.00	0.00	0.00	119.58
March 2019	59.79 (8)	0.00	0.00	0.00	179.37
April 2019	59.79 (8)	0.00	0.00	0.00	239.16 (9)
Total 2019	<u>239.16</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Grand Total	<u>\$ 2,735.04</u>	<u>82.35</u>	<u>1,937.81</u>	<u>475.72</u>	

Appendix E
City of Parma
Improperly Recorded Utility Payments and Improper Adjustments

- (1) David Thatch started employment with the city on December 18, 2015. However, because city records are not available, we could not determine that he received city water and sewer services prior to April 2016.
- (2) Billing reports were not available during this time period. The monthly payment amount was used to determine the billing amount.
- (3) Due to the lack of city billing and payment records and no evidence of payments made, we estimated the billing, adjustment, and ending balances based on the average billing amounts in 2017.
- (4) The billing report for March 2017 showed a balance due of \$203.69 and no payments made. However, the previous balance for the April 2017 billing was only \$52.36. The city's utility system software provider indicated the likely reason was a credit adjustment made to reduce the previous month's billing amount. No credit adjustment reports were prepared or retained by the city. Therefore, the amount billed and not paid is shown as an improper utility adjustment.
- (5) The billing report for the following month shows a previous account balance of zero and no payments made. The city's utility system software provider indicated the likely reason was a credit adjustment made to reduce the previous month's billing amount to zero. No credit adjustment reports were prepared or retained by the city. Therefore, the amount billed and not paid is shown as an improper utility adjustment.
- (6) The billing report was not available. However, we calculated the billing amount based on the difference between the beginning and ending balances of the previous and following months.
- (7) No payments were made on the balance of the account of \$246.72. Therefore, the amount billed and not paid is shown as an improper utility adjustment.
- (8) Due to records being destroyed by fire in April 2019, the city billed customers that had not already paid their utility bills for these months a flat amount of \$59.79. Seniors were billed \$57.79 these months.
- (9) A \$300 payment was made on this account on June 10, 2019, for January through May 2019 service.

Appendix E is continued on the next page with Improperly Recorded Utility Payments and Improper Adjustments
for Alderman Simon Wofford

Appendix E
City of Parma
Improperly Recorded Utility Payments and Improper Adjustments

Improperly Recorded Utility Payments and Improper Adjustments for Alderman Simon Wofford

Month and Year	Amount of Water/Sewer Fees Billed	Amount Paid	Amount of Improperly Recorded Utility Payment	Amount of Improper Utility Adjustment	Amount of Estimated Improper Utility Adjustment	Account Balance at the End of the Month
January 2016	\$ 65.27 (1)	65.27	0.00	0.00	0.00	0.00
February 2016	66.99 (1)	66.99	0.00	0.00	0.00	0.00
March 2016	59.79 (1)	59.79	0.00	0.00	0.00	0.00
April 2016 (2)	75.95 (1)	75.95	0.00	0.00	0.00	0.00
May 2016	65.62 (1)	65.62	0.00	0.00	0.00	0.00
June 2016	66.68 (3)	0.00	0.00	0.00	66.68 (3)	0.00
July 2016	66.68 (3)	0.00	0.00	0.00	66.68 (3)	0.00
August 2016	66.68 (3)	0.00	0.00	0.00	66.68 (3)	0.00
September 2016	66.68 (3)	0.00	0.00	0.00	66.68 (3)	0.00
October 2016	64.82 (1)	64.82	0.00	0.00	0.00	0.00
November 2016	66.91 (1)	66.91	0.00	0.00	0.00	0.00
December 2016	68.06 (1)	68.06	0.00	0.00	0.00	0.00
Total 2016	<u>800.13</u>	<u>533.41</u>	<u>0.00</u>	<u>0.00</u>	<u>266.72</u>	
January 2017	68.35	0.00	0.00	68.35 (4)	0.00	0.00
February 2017	66.35	0.00	0.00	66.35 (4)	0.00	0.00
March 2017	66.35	0.00	0.00	66.35 (4)	0.00	0.00
April 2017	68.38	68.38	0.00	0.00	0.00	0.00
May 2017	65.64	0.00	0.00	65.64 (4)	0.00	0.00
June 2017	66.96	0.00	0.00	66.96 (4)	0.00	0.00
July 2017	60.96	60.96	0.00	0.00	0.00	0.00
August 2017	61.19	61.19	0.00	0.00	0.00	0.00
September 2017	71.05	71.05	0.00	0.00	0.00	0.00
October 2017	65.76	65.76	0.00	0.00	0.00	0.00
November 2017	68.52	68.52	0.00	0.00	0.00	0.00
December 2017	62.63	62.63	0.00	0.00	0.00	0.00
Total 2017	<u>792.14</u>	<u>458.49</u>	<u>0.00</u>	<u>333.65</u>	<u>0.00</u>	
January 2018	66.91	66.91	0.00	0.00	0.00	0.00
February 2018	63.76	63.76	0.00	0.00	0.00	0.00
March 2018	68.41	68.41	0.00	0.00	0.00	0.00
April 2018	64.58	64.58	0.00	0.00	0.00	0.00
May 2018	60.93	60.93	0.00	0.00	0.00	0.00
June 2018	66.12	60.93	5.19 (5)	0.00	0.00	0.00
July 2018	61.19 (6)	61.19	0.00	0.00	0.00	0.00
August 2018	64.36	64.36	0.00	0.00	0.00	0.00
September 2018	65.61	0.00	65.61 (7)	0.00	0.00	0.00
October 2018	70.67	0.00	0.00	70.67 (4)	0.00	0.00
November 2018	59.79	59.79	0.00	0.00	0.00	0.00
December 2018	75.87 (6)	75.87	0.00	0.00	0.00	0.00
Total 2018	<u>788.20</u>	<u>646.73</u>	<u>70.80</u>	<u>70.67</u>	<u>0.00</u>	
January 2019	68.83	68.83	0.00	0.00	0.00	0.00
February 2019	64.81	64.81	0.00	0.00	0.00	0.00
March 2019	57.79 (8)	0.00	0.00	0.00	0.00	57.79
April 2019	57.79 (8)	57.79	0.00	0.00	0.00	57.79 (9)
Total 2019	<u>249.22</u>	<u>191.43</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Grand Total	<u>\$ 2,629.69</u>	<u>1,830.06</u>	<u>70.80</u>	<u>404.32</u>	<u>266.72</u>	

Appendix E
City of Parma
Improperly Recorded Utility Payments and Improper Adjustments

- (1) Billing reports were not available during this time period. The monthly payment amount was used to determine the billing amount.
- (2) Simon Wofford started serving as Alderman in April 2016.
- (3) Due to the lack of city billing and payment records and no evidence of payments made, we estimated the billing, adjustment, and ending balance amounts based on the average payment amount for the 8 months of 2016 available.
- (4) The billing report for the following month shows a previous account balance of zero and no payments made. The city's utility system software provider indicated the likely reason was a credit adjustment made to reduce the previous month's billing amount to zero. No credit adjustment reports were prepared or retained by the city. Therefore, the amount billed and not paid is shown as an improper utility adjustment.
- (5) The billing report showed a payment of \$66.12 was made; however, bank records only showed a payment of \$60.93 was deposited and Alderman Wofford did not provide proof of payment of the remaining \$5.19 of the billing amount.
- (6) The billing report was not available. However, we calculated the billing amount based on the difference between the beginning and ending balances of the previous and following months.
- (7) The billing report showed a payment was made; however, bank records showed no evidence of a payment deposited and Alderman Wofford did not provide proof of payment.
- (8) Due to records being destroyed by fire in April 2019, the city billed customers that had not already paid their utility bills for these months a flat amount of \$59.79. Seniors were billed \$57.79 these months.
- (9) A \$57.79 payment was made to this account on May 13, 2019, for March 2019 service and another payment was made on June 10, 2019, for April 2019 service.

Appendix E
City of Parma
Improperly Recorded Utility Payments and Improper Adjustments

Improperly Recorded Utility Payments and Improper Adjustments for Alderwoman Moneen Jones

Month and Year	Amount of Water/Sewer Fees Billed	Amount Paid	Amount of Improperly Recorded Utility Payment	Amount of Improper Utility Adjustment	Account Balance at the End of the Month
April 2017 (1)	\$ 65.71	65.71	0.00	0.00	0.00
May 2017	72.97	0.00	0.00	0.00	72.97
June 2017	82.43	162.70	0.00	0.00	(7.30)
July 2017	78.09	0.00	0.00	0.00	70.79
August 2017	80.85	75.82	75.82 (2)	0.00	0.00
September 2017	70.50	70.50	0.00	0.00	0.00
October 2017	68.75	68.75	0.00	0.00	0.00
November 2017	61.60	0.00	0.00	0.00	61.60
December 2017	60.06	0.00	0.00	60.06 (3)	61.60
Total 2017	<u>640.96</u>	<u>443.48</u>	<u>75.82</u>	<u>60.06</u>	
January 2018	60.38	61.60	0.00	0.00	60.38
February 2018	60.58 (4)	0.00	0.00	0.00	120.96
March 2018	59.79	60.38	60.58 (2)	0.00	59.79
April 2018	60.51	0.00	0.00	0.00	120.30
May 2018	84.03	70.00	50.30 (2)	0.00	84.03
June 2018	84.64	84.03	0.00	84.64 (5)	0.00
July 2018	68.83 (4)	0.00	0.00	0.00	68.83
August 2018	71.67	0.00	0.00	0.00	140.50
September 2018	92.20	0.00	0.00	0.00	232.70
October 2018	70.44	0.00	0.00	0.00	303.14
November 2018	79.55	0.00	0.00	0.00	382.69
December 2018	81.33	150.00 (6)	0.00	0.00	314.02
Total 2018	<u>873.95</u>	<u>426.01</u>	<u>110.88</u>	<u>84.64</u>	
January 2019	89.21	0.00	0.00	0.00	403.23
February 2019	59.79 (7)	150.00	0.00	0.00	313.02
March 2019	59.79 (7)	186.00	0.00	0.00	186.81
April 2019	59.79 (7)	186.81	0.00	0.00	59.79 (8)
Total 2019	<u>268.58</u>	<u>522.81</u>	<u>0.00</u>	<u>0.00</u>	
Grand Total	<u>\$ 1,783.49</u>	<u>1,392.30</u>	<u>186.70</u>	<u>144.70</u>	

(1) Alderwoman Jones was elected to the Board in April 2017.

(2) The billing reports indicated a full payment of the previous balance was made. However, bank records indicate only a partial payment of the balance due was made. Therefore, the amount billed and not paid is shown as an improperly recorded utility payment.

(3) The ending balance for December 2017 was \$121.66. However, the previous balance for January 2018 was only \$61.60 and no payment was made. The city's utility system software provider indicated the likely reason was a credit adjustment made to reduce the previous month's billing amount. No credit adjustment reports were prepared or retained by the city. Therefore, the amount billed and not paid is shown as an improper utility adjustment.

(4) The billing report was not available. However, we determined the billing amount based on the previous balance reported on the following month's billing report.

(5) The ending balance for June 2018 was \$168.67. However, the previous balance for August 2018 was only \$68.83. A payment of \$84.03 of the \$168.67 due was made and deposited. Because the billing report for July could not be located, we could not determine whether the remaining \$84.64 due was posted as an improperly recorded utility payment or improper utility adjustment to the account. Therefore, the amount billed and not paid is shown as an improper utility adjustment.

Appendix E
City of Parma
Improperly Recorded Utility Payments and Improper Adjustments

- (6) A \$150 check was written on November 22, 2018; however, it did not clear the bank until December 2018. Therefore, the payment is shown in December 2018.
- (7) Due to records being destroyed by fire in April 2019, the city billed customers that had not already paid their utility bills for these months a flat amount of \$59.79. Seniors were billed \$57.79 these months.
- (8) A \$119.58 payment was made on this account on June 10, 2019, for April 2019 and May 2019 (\$59.79) service.

Appendix E is continued on the next page with Improperly Recorded Utility Payments and Improper Adjustments
for a Church

Appendix E
City of Parma
Improperly Recorded Utility Payments and Improper Adjustments

Improperly Recorded Utility Payment and Improper Adjustments for a Church

Month and Year	Amount of Water/Sewer Fees Billed	Amount Paid	Amount of Improperly Recorded Utility Payment	Amount of Improper Utility Adjustment	Amount of Estimated Improper Utility Adjustment	Account Balance at the End of the Month
March 2016 (1)	\$ 51.62	0.00	51.62 (2)	0.00	0.00	0.00
April 2016	46.92	0.00	0.00	46.92 (3)	0.00	0.00
May 2016	49.74 (4)	0.00	0.00	0.00	49.74 (4)	0.00
June 2016	49.74 (4)	0.00	0.00	0.00	49.74 (4)	0.00
July 2016	49.74 (4)	0.00	0.00	0.00	49.74 (4)	0.00
August 2016	49.74 (4)	0.00	0.00	0.00	49.74 (4)	0.00
September 2016	49.74 (4)	0.00	0.00	0.00	49.74 (4)	0.00
October 2016	49.74 (4)	0.00	0.00	0.00	49.74 (4)	0.00
November 2016	49.74 (4)	0.00	0.00	0.00	49.74 (4)	0.00
December 2016	49.74 (4)	0.00	0.00	0.00	49.74 (4)	0.00
Total 2016	<u>496.46</u>	<u>0.00</u>	<u>51.62</u>	<u>46.92</u>	<u>397.92</u>	
January 2017	58.28	0.00	0.00	0.00	0.00	58.28
February 2017	55.80	114.08	0.00	0.00	0.00	0.00
March 2017	55.80	0.00	0.00	55.80 (5)	0.00	0.00
April 2017	51.62	0.00	0.00	0.00	0.00	51.62
May 2017	46.92	0.00	0.00	98.54 (5)	0.00	0.00
June 2017	46.92	0.00	0.00	46.92 (5)	0.00	0.00
July 2017	46.92	0.00	0.00	0.00	0.00	46.92
August 2017	46.92	0.00	0.00	0.00	0.00	93.84
September 2017	46.92	0.00	0.00	0.00	0.00	140.76
October 2017	46.92	0.00	0.00	0.00	0.00	187.68
November 2017	46.92	234.60	0.00	0.00	0.00	0.00
December 2017	46.92	0.00	0.00	0.00	0.00	46.92
Total 2017	<u>596.86</u>	<u>348.68</u>	<u>0.00</u>	<u>201.26</u>	<u>0.00</u>	
January 2018	46.92	0.00	0.00	0.00	0.00	93.84
February 2018	46.92	0.00	0.00	0.00	0.00	140.76
March 2018	46.92	0.00	0.00	0.00	0.00	187.68
April 2018	46.92	0.00	0.00	0.00	0.00	234.60
May 2018	46.92	0.00	0.00	281.52 (5)	0.00	0.00
June 2018	46.92	0.00	0.00	0.00	0.00	46.92
July 2018	46.92 (6)	0.00	0.00	0.00	0.00	93.84
August 2018	46.92	0.00	0.00	0.00	0.00	140.76
September 2018	56.32	0.00	0.00	0.00	0.00	197.08
October 2018	46.92	0.00	0.00	244.00 (5)	0.00	0.00
November 2018	46.92	0.00	0.00	0.00	0.00	46.92
December 2018	46.92	46.92	0.00	0.00	0.00	46.92
Total 2018	<u>572.44</u>	<u>46.92</u>	<u>0.00</u>	<u>525.52</u>	<u>0.00</u>	
January 2019	46.92	46.92	0.00	0.00	0.00	46.92
February 2019	46.92	46.92	0.00	0.00	0.00	46.92
March 2019	46.92 (7)	46.92	0.00	0.00	46.92 (7)	0.00
April 2019	59.79 (8)	0.00	0.00	0.00	0.00	59.79 (9)
Total 2019	<u>200.55</u>	<u>140.76</u>	<u>0.00</u>	<u>0.00</u>	<u>46.92</u>	
Grand Total	<u>\$ 1,866.31</u>	<u>536.36</u>	<u>51.62</u>	<u>773.70</u>	<u>444.84</u>	

Appendix E

City of Parma

Improperly Recorded Utility Payments and Improper Adjustments

- (1) The first utility billing located in city records for this church was in April 2016, but the April billing showed a previous balance due for March 2016. However, because city records are not available, we could not determine if the church received city water and sewer services prior to March 2016.
- (2) The billing report showed a payment was made; however, bank records showed no evidence of a payment deposited. Therefore, the payment is shown as an improperly recorded utility payment.
- (3) There is no evidence a payment was made. Therefore, the amount billed and not paid is shown as an improper utility adjustment.
- (4) Due to the lack of city billing and payment records and no evidence of payments made, we estimated the billing, adjustment, and ending balance amounts based on the average billing amounts in 2017.
- (5) The billing report for the following month shows a previous account balance of zero and no payments made. The city's utility system software provider indicated the likely reason was a credit adjustment made to reduce the previous month's billing amount to zero. No credit adjustment reports were prepared or retained by the city. Therefore, the amount billed and not paid is shown as an improper utility adjustment.
- (6) The billing report was not available. However, we calculated the billing amount based on the difference between the beginning and ending balances of the previous and following months.
- (7) Due to the lack of city billing and payment records and no evidence of payments made, we estimated the billing, adjustment, and ending balance amounts based on the billing amounts in 2018.
- (8) Due to records being destroyed by fire in April 2019, the city billed customers that had not already paid their utility bills for this month a flat amount of \$59.79. Seniors were billed \$57.79 this month.
- (9) A \$59.79 payment was made on this account in May 2019 for April 2019 service.

Appendix F
City of Parma
Falsified Meeting Minutes

Underlined text represents information that is the same in each set of meeting minutes.

Redactions were made of information of a personal, privileged, or sensitive nature.

Minutes located by SAO investigators at City Hall.

City of Parma
City Council Meeting
Regular Session
July 14, 2015
5:00 p.m.

Mayor Tyus Byrd called the meeting to order. Those present were: Mayor Tyus Byrd, Alderman Nelvia Donaldson, Alderman Rob Branom, and Alderwoman Faith Richards, Court Clerk-Arica George, and City Clerk Helen Frye. The opening prayer was given by Alderwoman Nelvia Donaldson.

Mayor Byrd asked City Clerk- Helen Frye to call roll: Alderwoman Nelvia Donaldson, Alderman Rob Branom

Mayor Byrd asked City Clerk to swear in Alderwoman Faith Richards who was appointed for Ward I. Mayor Byrd announced that after posting Ward I open for Alderman for Ward I and there was no response she carry on with the City Affairs. After the swearing in of office for Alderwoman Richards. Mayor Byrd informed the City that the last regular meeting was in April and there was no findings on any other meeting by the previous administration. Mayor Byrd stated she has met several times discussing the City Affairs with all the available Alderman prior to the regular session.

Mayor Byrd continued with the Agenda for this meeting. She informed the City Council that she still have one open for Alderman in Ward I and she will post the information up for the public.

Water Department

Mayor Byrd informed the City of the Water Plant there was a broken vacuum pump. The City workers worked around the clock to keep the water system working properly and also informed them that a boiled water procedure was placed in order until further released from DNR (Department of Natural Resource) in which water samples was taken by our local agency in Poplar Bluff.

Mayor Byrd also, discussed with the Alderman that she evaluated the water/sewer bill incoming income, she notice we have a lot of late payers after the 10th, therefore, she discussed in her meeting that the 10th was changed to the 15th for the ^{late fee} cut off date, which will probably work better for the residents who are paid by or on the 15th of the month. She also stated that this will cut down on the cut off and the non-collection in the month.

Last Monday in the month for the

Bills to be paid

Mayor Byrd asked for a motion to pay bills next month and have a report by the next meeting. 1st motion Alderwoman Nelvia Donaldson and 2nd Alderwoman Richards to motion to pay bills next month and have a report by the next meeting. All Ayes, motion stands.

Mayor asked for a motion to table the treasure report to the next board meeting. 1st motion Alderwoman Richards and 2nd Alderwoman Donaldson. All Ayes, motion stands.

Minutes provided to auditors by the Mayor and City Clerk.

City of Parma
City Council Meeting
Regular Session
July 14, 2015
5:00 p.m.

Mayor Tyus Byrd called the meeting to order, approximately 5:08pm. Those present were: Mayor Tyus Byrd, Alderman Rob Branom, other staff; Officer Jannel Winters, Water Utility Clerk-Arica George, and City Clerk Helen Frye. The opening prayer was given by City Clerk- Helen Frye.

Mayor Byrd asked City Clerk- Helen Frye to call roll: Alderman Rob Branom-present Alderwoman Nelvia Donaldson-absent and Alderwoman Faith Richards-absent

Mayor Byrd informed that only one City Council is present therefore, the regular agenda will not be addressed tonight.

Water Department

Mayor Byrd informed the City; Rick is here to address the water department. Mr. Dave Seuell discussed the water is up and operating properly and if situations come up, He handles it the best of his knowledge and DNR when they came down a few months ago. They watch him work and Mr. Seuell has the water operational system in the capacity that it should be.

Bills to be paid

Mayor Byrd informed the City Council that this will not be discussed due to not a quorum for a regular business meeting.

Police Report: Mayor has no report from police department at this time.

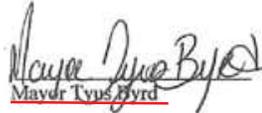
Court Report: Mayor has no report at this time, due to court has not been in session.

Collector's Report/ Treasurers Report:

Mayor informed the City Council that this will not be discussed due to not a quorum for a regular business meeting.

Other business from the public; before a closed session, Mayor yield the floor to the public Discussion from the floor

Motion to Adjourn: Approximately 5:45 pm.

Mayor Tyus Byrd


City Clerk Helen Frye


Appendix F
City of Parma
Falsified Meeting Minutes

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Minutes located by SAO investigators at City Hall.

Police Report: Mayor has no report from police department at this time

Court Report: Mayor will be meeting with Judge Santie about the previous court report and old cases.

Collector's Report/ Treasurers Report:

Mayor asked to table the collector's and treasure report and she will discuss with the board how she would like to handle these position: 1st motion Alderwoman Donaldson and 2nd Alderwoman Richards to table the Collector's and Treasurers' report: All Ayes, motion stands.

Other business from the public

Down Home Event, Mayor Byrd stated far as she knows the Down Home Event went well and there was no reports.

The City Police Clerk asked about the straight dogs they are running at large and what can be done.

Mayor Byrd informed the Board that she will contact New Madrid County and see what they are doing far as housing straight dogs and cats.

A citizen was presented and asked about the potholes in the street and they are wear and tear on their vehicles. Mayor informed the Board that Rick has been patching up the streets as orders comes in to repair the locations.

Motion to Adjourn: Alderman Rob Brandom made a motion to adjourn the meeting. Alderwoman Nelvia Donldson seconded the motion. 3 Ayes motion stands.

Mayor Tyus Byrd

City Clerk Helen Frye

Minutes provided to auditors by the Mayor and City Clerk.

There was no second page for the July 14, 2015 regular session meeting minutes provided by the Mayor.

Appendix F
City of Parma
Falsified Meeting Minutes

Underlined text represents information that is the same in each set of meeting minutes.

Minutes located by SAO investigators at City Hall.

A closed session was not documented in the meeting minutes for July 14, 2015, located at City Hall.

Minutes provided to auditors by the Mayor and City Clerk.1

City of Parma
City Council Meeting
Regular Session
July 14, 2015
5:00 p.m.

Closed Session: The Mayor Tyus Byrd executive board meeting.

Mayor Byrd informed the two-present board of Alderman/Alderwoman who was present at this meeting the moving forward of the City Affairs. She indicated that there is one open alderman position. She informed the Board present she can not get a full quorum. There is always just two either or but hardly three. Mayor indicated she has several discussions; especially with Alderwoman Nelvia Donaldson. She more on hand then:

She indicated she wanted to meet closed because she wanted to discuss personnel issues: Mrs. Frye and I works closely together; she works efficiently and a hard worker, well trained, and know City Business Affairs. Therefore, with her position, I will also be crossed trained with the City Clerk tasks in her absence. She informed the Board both clerks water clerk and city clerk will also cross train in the other position (police clerk, collection, and water clerk) in case one is out.

Mayor stated as of now there is not enough revenue generated in the city; until we wait as documentations and revenue comes in; to open up another position. The police department is slow and collection is mostly 1st thru the 15th and throughout the month citizens comes and go; in which a least one clerk has to be there if not all day.

Mayor Byrd mention in the regular board meeting on the agenda she mentions the changeover in mayor ship and City Clerk and herself has been working precisely and persistently; this is what she discussed with the board about her office administration; this administration will have to wait as time proceed and work with what we have for now.

Mayor Byrd discussed with the board the setup of the previous personnel office for collection and city clerk was once a month and a small amount. Collector \$300.00 to 5% of all collector of revenue in the operational month; City Clerk \$262.50 a month and \$270.00 and \$275.00 for Court Clerk a month.

The City Clerk came in on experience and Mayor would like for the office clerks pay to change to weekly and since both clerks will do each other jobs she mention the city treasure and collector will be divided between the two clerks, along with the police department pay. Alderman Branon mention so someone will be here at all times; because he can't pay his water bill until late in the evening. Mayor Byrd stated yes, the regular open hours will be the same unless the City have other financial concerns.

Mayor Byrd mention her pay of \$400.00 month and this was set under the last administrative office; as funds increase in the City she will bring back to the table being paying on the 1st and 15th; \$800.00 a month this will take effect one employee at a time, as revenue generates. Mayor Byrd had mention this to Alderwoman Faith Richard. Miss Alderwoman Richard stated you

Appendix F
City of Parma
Falsified Meeting Minutes

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Minutes located by SAO investigators at City Hall.

A closed session was not documented in the meeting minutes for July 14, 2015, located at City Hall.

Minutes provided to auditors by the Mayor and City Clerk.

City of Parma
City Council Meeting
Regular Session
July 14, 2015
5:00 p.m.

a family and do you have any other income besides the City income. Mayor Byrd replied this her only income; and she will check the procedure and bring her research back to the board.

Alderman Faith asked what was the previous Mayor receiving besides the \$400.00 the ordinance; she further stated it should be \$1,000.00 a month with all the meetings and traveling to seek funds to help the City. Alderman Rob Branom stated yes it has to be a lot to operate when you do not know where things are.

Mayor Byrd the increase will occur over time; due to how the City Revenue will generate.

City Clerk stated she could not find any records on the previous Mayor pay or his traveling and mayor business expense; she only knows from experience how traveling pay and business expense was part of the mayorship packet to seek funding and revenue for the city. Mayor Byrd

Mayor Byrd indicated the city clerk and she will be traveling to learn what revenue or grants at top level and get agencies in to help with revenue and other betterment for the City.

Mayor Bryd asked was there anything else.

Closed meeting adjourned. No one closed the meeting everyone was talking.

Underlined text represents information that is the same in each set of meeting minutes.

Minutes located by SAO investigators at City Hall.

The first and last page of the August 11, 2015, meeting minutes were not located at City Hall and were likely destroyed in the fire. A page of the August 11, 2015, meeting minutes located at City Hall is on the next page.

Minutes provided to auditors by the Mayor and City Clerk.

City Council Meeting
Regular Session
Aug 11, 2015
5:00 p.m.

Mayor Tyus Byrd called the meeting to order approximately 5:05 pm. Those present were: Mayor Tyus Byrd, Alderman Rob Branom, and Alderwoman Faith Richards, and City Clerk Helen Frye. The opening prayer was given by Alderwoman Faith Richards.

Mayor Byrd asked City Clerk- Helen Frye to call roll: Alderwoman Faith Richards and Alderman Rob Branom; Alderwoman Nelvia Donaldson absent.

Other staff presented; Court Clerk-Arica George, Officer Jannel Winters, and Dave Seuell (Rick) from Water and Street Department

Mayor Byrd and City Council reviewed and read over the July 14th, meeting minutes. Mayor Byrd asked motion for approval of the July 14th, meeting. She asked a motion for the July 14th, board meeting; 1st motion by Alderwoman Richards and 2nd by Alderman Branom. All Ayes and motion stand for approval.

Mayor Byrd stated she has been discussing the City Affairs with all the available Alderman prior to the regular session.

Mayor Byrd informed City Council for the records that she and the City Clerk had called and written different vendors and other agencies to update City Records. The updating consist of these administrative office; position changes, name changes on documents, bank accounts signature change, and other city business, and also the incoming income from other agencies.

Mayor Bryd informed; Mayor Byrd, Alderwoman Nelvia Donaldson, along with City Clerk- Helen Frye are on the three on the signature card at First State Community Bank in Malden, MO.

Mayor Byrd made contact with Focus Bank in Sikeston, MO concerning a few loans that the City has taken out.

Mayor Bryd informed the City Council that the turnover in Mayor-ship and New Office Staff were transitioned great.
Mayor Byrd continued with the Agenda for this meeting.

Mayor Bryd reported to the City Council there is one position open Alderman in Ward I and she will post the information up for the public. She also indicated she would call to speak with the County Clerk – Mr. Clément Craven in New Madrid regarding this open Alderman position.

Mayor Byrd informed the City Council for the city records, this year Down Home was on and she had not verbally heard from their board about the success of it. From her knowledge, it was a good turnout.

Appendix F
City of Parma
Falsified Meeting Minutes

Underlined text represents information that is the same in each set of meeting minutes.

Minutes located by SAO investigators at City Hall.

Mayor Byrd informed the City Council for the city records, this year Down Home was on _____ and she had not verbally heard from their board about the success of it. From her knowledge, it was a good turnout.

Stray Dogs

Mayor Byrd and Officer Winters will make contact with New Madrid County on the stray dogs and cats.

Pot Holes

Mayor Byrd was informed by City Water and Street, Rick (Dave) Seuell that he has been preparing and filling in pot holes, she has been informed about the wear and tear on the residents' vehicles. A citizen was present and reported there is a large pot hole located near a manhole.

Water Department

Mayor Byrd informed the citizens that 2014 Annual Water Quality Report (CCR) has been signed and sent back in. It and was reported to the residents on their water bill if a copy is needed it can be provided inside the city hall.

Mayor Byrd informed that Rick (Dave) Seuell works around the clock to keep the water system working properly. Mr. Tommy Williams works on the water sample and other samples. These monthly documentations are faxed or mailed in to DNR (Department of Natural Resource).

Mayor Byrd informed the City Council that she has three men who are experienced about the city water system, city pumps and about city water

Bills to be paid

Mayor Byrd presented to the City Council the bills to be paid for the month of August. She stated as indicated in the last minutes there are bills that are bank drafts at the beginning of the month and other first of the month bills that were unchangeable. She stated the bulk of the bills as indicated in the July 2015 minutes will be paid by the 15th of the month.

Mayor Byrd presented the Treasure Report for July and Aug for all incoming revenue.

Police Report: Mayor Byrd informed the City Council that Officer Jannel Winters and Police Clerk Arica George met with Judge Santie concerning how to properly handle old cases. Mayor Byrd indicated Officer Brian Johnson resigned from the police department on July 7, 2015.

Court Report: Mayor met with Judge Santie and he reviewed the previous cases under the previous administration

Collector's Position/ Treasurers Position:

Mayor has not met with City Council on the collector and treasure position. She will discuss with the board how she would like to handle these position: 1st motion Alderman Rob Brandom and 2nd Alderwoman Faith Richards to table the Collector's and Treasurers' position: All Ayes, motion stands.

Minutes provided to auditors by the Mayor and City Clerk.

**City Council Meeting
Regular Session
Aug 11, 2015
5:00 p.m.**

Mayor Byrd presented the Treasure Report for July and Aug for all incoming revenue.

Collector's Position/ Treasurers Position:

Motion to Adjourn: Alderman Rob Brandom made a motion to adjourn the meeting approximately 6:15 pm Alderwoman Faith Richards seconded the motion. 3 Ayes motion stands.


Mayor Tyus Byrd


City Clerk Helen Frye

Underlined text represents information that is the same in each set of meeting minutes.

Minutes located by SAO investigators at City Hall.

Minutes provided to auditors by the Mayor and City Clerk.

City of Parma
City Council Meeting
Regular Session
Nov 10th, 2015
5:00 p.m.

The first page of the November 10, 2015, meeting minutes was not located at City Hall. The page of the November 2015, meeting minutes that was located at City Hall is shown on the next page.

Mayor Tyus Byrd called the meeting to order, approximately 5:05pm. Those present were: Mayor Tyus Byrd, Alderman Rob Branom, other staff; Officer Jannel Winters, Water Utility Clerk-Arica George, and City Clerk Helen Frye. The opening prayer was given by Alderwoman Nelvia Donaldson.

Mayor Byrd asked City Clerk- Helen Frye to call roll: Alderman Rob Branom-present
Alderwoman Nelvia Donaldson-present and Alderwoman Faith Richards-absent

Mayor Byrd informed only two City Council were present therefore, the regular agenda will not be addressed tonight.

Mayor Byrd also informed the Citizens that she would not be addressing any ongoing issues; Her door is open to address any concerns, she further informed Alderwoman Donaldson, who presides in Ward II to speak with former City Treasure Kimberly Hampton of her concerns.

NO CITY BUSINESS WERE ADDRESSED, DISCUSSED OR TABLE

Bills to be paid
Mayor Byrd informed the City Council that this will not be discussed due to not a quorum for a regular business meeting.

Police Report: Mayor has no report from police department at this time.

Court Report: Mayor has no report at this time, due to court has not been in session.

Collector's Report/ Treasurers Report:
Mayor informed the City Council that this will not be discussed due to not a quorum for a regular business meeting.

Other business from the public
Discussion from the floor

Motion to Adjourn: Approximately 5:35 pm.


Mayor Tyus Byrd


City Clerk Helen Frye

Appendix F
City of Parma
Falsified Meeting Minutes

Underlined text represents information that is the same in each set of meeting minutes.

Minutes located by SAO investigators at City Hall.

City of Parma
City Council Meeting
Regular Session
Nov 10th, 2015
5:00 p.m.

To place in City records Mayor Byrd briefly met with Alderman Rob Branom and Alderwoman Nelvia Donaldson about some concerns.

1. Bills to be paid – Mayor Byrd informed the City Council the bills are being paid in a timely matter, some invoices are unknown to be paid and are coming in late. All accurate and current bills are paid.
2. Discussing about how much information or how accurate do a Financial Report should be presented to the Board. Alderman Branom stated quarterly reports on the finance would be implemented, which will be your detailed of all records.
3. Meeting with the Alderman before the Board Meeting on the 1st Tuesday before the meeting would also be in place, so City Council will be aware what is on the Agenda.
4. Mayor Byrd informed the City Alderman the City needs credit cards for online business, police department and other city expenses. Some City Business required credit card transactions, or business trips to Jefferson City, or far off; even on some on line transaction. The City Clerk applied numerous and different companies; result was denial or a card already in use; and we can not discuss or give out information unless you have the pass code or your social security number.
5. Alderwoman Nelvia Donaldson stated Walmart offers different types of prepaid services. Alderwoman Nelvia Donaldson state to get all necessary information and will table and discussed at the next meeting.

Mayor Byrd called each present members by name was there anything else.

Mayor Tyus Byrd

City Clerk Helen Frye

Minutes provided to auditors by the Mayor and City Clerk.

City of Parma
City Council Meeting
Regular Session
Nov 10th, 2015
5:00 p.m.

To place in City records Mayor Byrd briefly met with Alderman Rob Branom and Alderwoman Nelvia Donaldson about some concerns.

1. Bills to be paid – Mayor Byrd informed the City Council the bills are being paid in a timely matter, some invoices are unknown to be paid and are coming in late. All accurate and current bills are paid.
2. Discussing about how much information or how accurate do a Financial Report should be presented to the Board. Alderman Branom stated quarterly reports on the finance would be implemented, which will be your detailed of all records.
3. Meeting with the Alderman before the Board Meeting on the 1st Tuesday before the meeting would also be in place, so City Council will be aware what is on the Agenda.


Mayor Tyus Byrd


City Clerk Helen Frye

Appendix G

City of Parma

State Auditor Subpoena - AT&T

Bank accounts and routing numbers have been redacted. Anything not related to AT&T transactions on the bank statements have been redacted.



NICOLE GALLOWAY, CPA
Missouri State Auditor

November 6, 2019

AT&T
11760 US Highway 1
North Palm Beach, FL 33408

RE: Subpoena from Missouri State Auditor

To whom it may concern:

Enclosed is a subpoena from the Missouri State Auditor's office. It is requesting records for an account for which the number is unknown. As instructed, we have listed the routing and account number of the bank account that was used and the dates of the payments. If those details are insufficient, we would appreciate it if you would let us know so that we may determine if we have any other details that might be helpful.

Production of the records themselves will satisfy the subpoena. If the date set forth in the subpoena is problematic, please let me know as soon as possible.

I may be contacted by mail at the address shown at the bottom, as well as by phone. I am also happy to communicate by e-mail at joel.Anderson@auditor.mo.gov.

A handwritten signature in blue ink, appearing to read "Joel E. Anderson".

Joel E. Anderson
Chief Litigation Counsel



OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

To: AT&T
11760 US Highway 1
North Palm Beach, FL 33408

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative(s) at the Truman State Office Building, 301 West High Street Room 880, Jefferson City, Missouri 65101, on November 18, 2019 at 8:00 a.m., for purposes of providing testimony and producing for examination, copying, and interrogation the records and documents described in Exhibit A attached to this subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Pam Allison at 301 W. High St., Room 880, Jefferson City, MO 65102 prior to the date for deposition set forth above.

ISSUED this 6th day of November, 2019, pursuant to Section 29.235.4(1), RSMo.



Nicole Galloway
Missouri State Auditor



OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A-Page 1 of 2

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

Please produce all records of the subscriber information (billing statement including account numbers, name on the account, and address of the account) for any accounts that benefit from payments relating to the following ACH payments made from the City of Parma's bank accounts for the date range October 1, 2017 through April 30, 2019. Routing number [REDACTED]

Account Number [REDACTED] (We have included the dates the transaction was processed by the bank)

01/02/2018 AT&T Mobility \$122.09
01/31/2018 AT&T Mobility \$368.09
04/09/2018 AT&T Mobility \$255.10
07/11/2018 AT&T Mobility \$330.32
08/08/2018 AT&T Mobility \$328.17
09/07/2018 AT&T Mobility \$327.87
10/03/2018 AT&T Mobility \$327.87
11/08/2018 AT&T Mobility \$327.87



OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A-Page 2 of 2

Account Number [REDACTED] (We have included the dates the transaction was processed by the bank. In addition, we attached a copy of the bank statements for this account showing the transaction.)

02/26/2018 AT&T Mobility \$314.65
05/09/2018 AT&T Mobility \$300.00
06/11/2018 AT&T Mobility \$296.24
12/11/2018 AT&T Mobility \$288.86
01/08/2019 AT&T Mobility \$382.63
02/08/2019 AT&T Mobility \$323.47
02/22/2019 AT&T Mobility \$324.14

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

Date 2/28/18
 Primary Account
 Short Name
 CIF Number

3
 CITY PARMA

City Of Parma
 General Fund
 PO Box 668
 Parma MO 63870-0668

Commercial Checking-Waived

[REDACTED] (Continued)

Date	Description	Amount	
2/26	[REDACTED]	[REDACTED]	[REDACTED]
2/26	[REDACTED] ATT 100076006MBC1V TEL City of Parma 031100201067543	314.65-	[REDACTED]
2/26	[REDACTED]	[REDACTED]	[REDACTED]
2/26	[REDACTED]	[REDACTED]	[REDACTED]
2/26	[REDACTED]	[REDACTED]	[REDACTED]
2/26	[REDACTED]	[REDACTED]	[REDACTED]
2/26	[REDACTED]	[REDACTED]	[REDACTED]
2/26	[REDACTED]	[REDACTED]	[REDACTED]
2/26	[REDACTED]	[REDACTED]	[REDACTED]

Checks in Serial Number Order				Amount	Date	Check No	Amount	
Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
2/05	[REDACTED]							
2/22	[REDACTED]							
2/01	[REDACTED]							
2/15	[REDACTED]							

* Indicates a Skip in Check Numbers or Electronic Transaction

*** End of Statement ***



Appendix G
 City of Parma
 State Auditor Subpoena - AT&T

Date 5/31/18
 Primary Account
 Short Name
 CIF Number

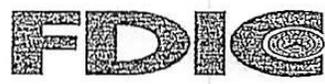
2
 [REDACTED]
 CITY PARMA
 [REDACTED]

City Of Parma
 General Fund
 PO Box 668
 Parma MO 63870-0668

Commercial Checking-Waived

[REDACTED] (Continued)

Date	Description	Amount	
5/02	[REDACTED]	[REDACTED]	[REDACTED]
5/02	[REDACTED]	[REDACTED]	[REDACTED]
5/03	[REDACTED]	[REDACTED]	[REDACTED]
5/03	[REDACTED]	[REDACTED]	[REDACTED]
5/04	[REDACTED]	[REDACTED]	[REDACTED]
5/07	[REDACTED]	[REDACTED]	[REDACTED]
5/07	[REDACTED]	[REDACTED]	[REDACTED]
5/07	[REDACTED]	[REDACTED]	[REDACTED]
5/07	[REDACTED]	[REDACTED]	[REDACTED]
5/08	[REDACTED]	[REDACTED]	[REDACTED]
5/08	[REDACTED]	[REDACTED]	[REDACTED]
5/09	[REDACTED] ATT 217004005MBC1S TEL City of Parma 031100207360279	300.00-	[REDACTED]
5/10	[REDACTED]	[REDACTED]	[REDACTED]
5/11	[REDACTED]	[REDACTED]	[REDACTED]



Appendix G
City of Parma
State Auditor Subpoena - AT&T

Date 6/29/18
Primary Account
Short Name
CIF Number

2
CITY PARMA

City Of Parma
General Fund
PO Box 668
Parma MO 63870-0668

Public Fund Account

[REDACTED] (Continued)

Date	Description	Amount	
6/07	[REDACTED]	[REDACTED]	[REDACTED]
6/07	[REDACTED]	[REDACTED]	[REDACTED]
6/07	[REDACTED]	[REDACTED]	[REDACTED]
6/07	[REDACTED]	[REDACTED]	[REDACTED]
6/07	[REDACTED]	[REDACTED]	[REDACTED]
6/08	[REDACTED]	[REDACTED]	[REDACTED]
6/11	[REDACTED] ATT 152076006MBC1X TEL City of Parma 031100201964901	296.24-	[REDACTED]
6/14	[REDACTED]	[REDACTED]	[REDACTED]
6/15	[REDACTED]	[REDACTED]	[REDACTED]
6/19	[REDACTED]	[REDACTED]	[REDACTED]
6/20	[REDACTED]	[REDACTED]	[REDACTED]
6/20	[REDACTED]	[REDACTED]	[REDACTED]
6/20	[REDACTED]	[REDACTED]	[REDACTED]
6/20	[REDACTED]	[REDACTED]	[REDACTED]
6/20	[REDACTED]	[REDACTED]	[REDACTED]



Appendix G
 City of Parma
 State Auditor Subpoena - AT&T

Date 12/31/18
 Primary Account
 Short Name
 CIF Number

2
 [REDACTED]
 CITY PARMA
 [REDACTED]

City Of Parma
 General Fund
 PO Box 668
 Parma MO 63870-0668

Public Fund Account

[REDACTED] (Continued)

Date	Description	Amount	
12/07	[REDACTED]	[REDACTED]	[REDACTED]
12/10	[REDACTED]	[REDACTED]	[REDACTED]
12/11	[REDACTED]	[REDACTED]	[REDACTED]
12/11	ATT 050323002IVR3J TEL BLANK NAME 031100202019657	288.86-	[REDACTED]
12/12	[REDACTED]	[REDACTED]	[REDACTED]
12/12	[REDACTED]	[REDACTED]	[REDACTED]
12/13	[REDACTED]	[REDACTED]	[REDACTED]
12/14	[REDACTED]	[REDACTED]	[REDACTED]
12/19	[REDACTED]	[REDACTED]	[REDACTED]
12/20	[REDACTED]	[REDACTED]	[REDACTED]
12/20	[REDACTED]	[REDACTED]	[REDACTED]
12/20	[REDACTED]	[REDACTED]	[REDACTED]
12/21	[REDACTED]	[REDACTED]	[REDACTED]
12/21	[REDACTED]	[REDACTED]	[REDACTED]
12/24	[REDACTED]	[REDACTED]	[REDACTED]
12/31	[REDACTED]	[REDACTED]	[REDACTED]
12/31	[REDACTED]	[REDACTED]	[REDACTED]
12/31	[REDACTED]	[REDACTED]	[REDACTED]

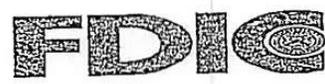


Primary Account [REDACTED]
 Short Name CITY PARMA

City Of Parma
 General Fund
 PO Box 668
 Parma MO 63870-0668

Public Fund Account [REDACTED] (Continued)

Date	Description	Amount
1/08	[REDACTED]	[REDACTED]
1/08	[REDACTED] ATT 286226003IVR3L BLANK NAME 031100208868358	382.63-
1/08	[REDACTED]	[REDACTED]
1/09	[REDACTED]	[REDACTED]
1/14	[REDACTED]	[REDACTED]
1/15	[REDACTED]	[REDACTED]
1/15	[REDACTED]	[REDACTED]
1/16	[REDACTED]	[REDACTED]
1/16	[REDACTED]	[REDACTED]
1/16	[REDACTED]	[REDACTED]



Primary Account [REDACTED]
 Short Name CITY PARMA

City Of Parma
 General Fund
 PO Box 668
 Parma MO 63870-0668

Public Fund Account

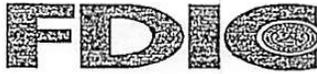
[REDACTED] (Continued)

Date	Description	Amount	
2/08	[REDACTED] ATT 488211003IVR3Q BLANK NAME 031100209597583	323.47-	[REDACTED]
	Payment TEL		
2/11	[REDACTED]	[REDACTED]	[REDACTED]
2/11	[REDACTED]	[REDACTED]	[REDACTED]
2/12	[REDACTED]	[REDACTED]	[REDACTED]
2/12	[REDACTED]	[REDACTED]	[REDACTED]
2/12	[REDACTED]	[REDACTED]	[REDACTED]
2/19	[REDACTED]	[REDACTED]	[REDACTED]
2/19	[REDACTED]	[REDACTED]	[REDACTED]
2/20	[REDACTED]	[REDACTED]	[REDACTED]
2/20	[REDACTED]	[REDACTED]	[REDACTED]
2/22	[REDACTED] ATT 136295004IVR2D BLANK NAME 031100208086694	324.14-	5,767.50
	Payment TEL		
2/22	[REDACTED]	[REDACTED]	[REDACTED]
2/26	[REDACTED]	[REDACTED]	[REDACTED]
2/28	[REDACTED]	[REDACTED]	[REDACTED]
2/28	[REDACTED]	[REDACTED]	[REDACTED]
2/28	[REDACTED]	[REDACTED]	[REDACTED]
2/28	[REDACTED]	[REDACTED]	[REDACTED]
2/28	[REDACTED]	[REDACTED]	[REDACTED]

Checks in Serial Number Order
 Date Check No Amount Date Check No Amount Date Check No Amount

[REDACTED]

* Indicates a Skip in Check Numbers or Electronic Transaction



Social security, bank account, and routing numbers have been redacted. Anything not related to Verizon Wireless transactions on the bank statements have been redacted.



NICOLE GALLOWAY, CPA
Missouri State Auditor

September 26, 2019

Verizon
Attn: Verizon Security Assistance Team
1080 Washington Valley Rd
Bedminster, NJ 07921

RE: Subpoena from Missouri State Auditor

To whom it may concern:

Enclosed is a subpoena from the Missouri State Auditor's office. It is requesting records for an account for which the number is unknown. As instructed, we have enclosed a redacted copy of the bank account that was used showing the payments. These payments were processed through JPMorgan. If those details are insufficient, we would appreciate it if you would let us know so that we may determine if we have any other details that might be helpful.

Production of the records themselves will satisfy the subpoena. If the date set forth in the subpoena is problematic, please let me know as soon as possible.

I may be contacted by mail at the address shown at the bottom, as well as by phone. I am also happy to communicate by e-mail at Joel.Anderson@auditor.mo.gov.

Sincerely,


Joel E. Anderson
Chief Litigation Counsel



OFFICE OF MISSOURI STATE AUDITOR

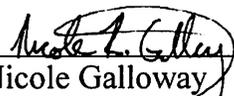
SUBPOENA

To: Verizon
Attn: Verizon Security Assistant Team
1080 Washington Valley Rd
Bedminster, NJ 07921

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative, Joel Anderson, Chief Litigation Counsel, at the Truman State Office Building, 301 West High Street Room 880, Jefferson City, Missouri 65101, at 8:00 a.m. on October 25, 2019, for purposes of providing testimony and producing for examination, copying, and interrogation the records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records listed in Exhibit A to the Missouri State Auditor to the attention of Pam Allison at 301 W. High St., Room 880, Jefferson City, MO 65102.

ISSUED this 26th day of September, 2019, pursuant to Section 29.235.4(1), RSMo.



Nicole Galloway
Missouri State Auditor



OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

Please produce all records (billing statement including account numbers, name on the account, and address of the account) relating to the following phone payments made from the City of Parma's bank account No. [REDACTED]:

01/27/2016	ACHIVR VISB TEL	\$320.08
05/16/2016	ACHIVR VISB TEL	\$601.51
05/16/2016	ACHIVR VISB TEL	\$698.51
08/29/2016	ACHIVR VISB TEL	\$286.23
09/22/2016	ACHIVR VISB TEL	\$361.65
12/15/2016	ACHIVR VISB TEL	\$124.87
12/15/2016	ACHIVR VISB TEL	\$265.47

This amount should have been \$698.92.

Check Transaction

03/23/2016 Verizon Wireless \$363.44 check #22834

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

Date 1/29/16
 Primary Account
 Short Name
 CIF Number

2
 CITY PARMA

City Of Parma
 General Fund
 PO Box 668
 Parma MO 63870-0668

Commerical Checking - Waived

(Continued)

Date	Description	Amount	
1/07	[REDACTED]	[REDACTED]	[REDACTED]
1/07	[REDACTED]	[REDACTED]	[REDACTED]
1/07	[REDACTED]	[REDACTED]	[REDACTED]
1/07	[REDACTED]	[REDACTED]	[REDACTED]
1/08	[REDACTED]	[REDACTED]	[REDACTED]
1/13	[REDACTED]	[REDACTED]	[REDACTED]
1/19	[REDACTED]	[REDACTED]	[REDACTED]
1/19	[REDACTED]	[REDACTED]	[REDACTED]
1/21	[REDACTED]	[REDACTED]	[REDACTED]
1/21	[REDACTED]	[REDACTED]	[REDACTED]
1/22	[REDACTED]	[REDACTED]	[REDACTED]
1/22	[REDACTED]	[REDACTED]	[REDACTED]
1/25	[REDACTED]	[REDACTED]	[REDACTED]
1/26	[REDACTED]	[REDACTED]	[REDACTED]
1/26	[REDACTED]	[REDACTED]	[REDACTED]
1/27	[REDACTED] ACHIVR VISA 4469487 TEL	320.08-	[REDACTED]



Appendix H
 City of Parma
 State Auditor Subpoena - Verizon Wireless

Date 5/31/16
 Primary Account
 Short Name
 CIF Number

2
 CITY PARMA

City Of Parma
 General Fund
 PO Box 668
 Parma MO 63870-0668

Commerical Checking - Waived

[REDACTED] (Continued)

Date	Description	Amount	
5/06	[REDACTED]	[REDACTED]	[REDACTED]
5/06	[REDACTED]	[REDACTED]	[REDACTED]
5/06	[REDACTED]	[REDACTED]	[REDACTED]
5/11	[REDACTED]	[REDACTED]	[REDACTED]
5/12	[REDACTED]	[REDACTED]	[REDACTED]
5/12	[REDACTED]	[REDACTED]	[REDACTED]
5/12	[REDACTED]	[REDACTED]	[REDACTED]
5/16	[REDACTED]	[REDACTED]	[REDACTED]
5/16	[REDACTED] ACHIVR VISB 4188259 TEL TYUS *BYRD 021000020757016	601.51-	[REDACTED]
5/16	[REDACTED] ACHIVR VISB 4187338 TEL TYUS *BYRD 021000020756450	698.92-	[REDACTED]
5/18	[REDACTED]	[REDACTED]	[REDACTED]
5/18	[REDACTED]	[REDACTED]	[REDACTED]
5/19	[REDACTED]	[REDACTED]	[REDACTED]
5/24	[REDACTED]	[REDACTED]	[REDACTED]
5/24	[REDACTED]	[REDACTED]	[REDACTED]
5/24	[REDACTED]	[REDACTED]	[REDACTED]
5/25	[REDACTED]	[REDACTED]	[REDACTED]



Date 8/31/16
 Primary Account
 Short Name
 CIF Number

3
 CITY PARMA

City Of Parma
 General Fund
 PO Box 668
 Parma MO 63870-0668

Commerical Checking - Waived

(Continued)

Date	Description	Amount
8/23	[REDACTED]	[REDACTED]
8/24	[REDACTED]	[REDACTED]
8/25	[REDACTED]	[REDACTED]
8/26	[REDACTED]	[REDACTED]
8/26	[REDACTED]	[REDACTED]
8/26	[REDACTED]	[REDACTED]
8/29	[REDACTED] ACHIVR VISA 3067637 TEL TYUS *BYRD 021000025336857	286.23-
8/31	[REDACTED]	[REDACTED]
8/31	[REDACTED]	[REDACTED]

Checks in Serial Number Order

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
8/15	[REDACTED]							
8/09	[REDACTED]							
8/16	[REDACTED]							
8/22	[REDACTED]							
8/01	[REDACTED]							
8/05	[REDACTED]							
8/04	[REDACTED]							
8/09	[REDACTED]							
8/19	[REDACTED]							
8/26	[REDACTED]							

* Indicates a Skip in Check Numbers or Electronic Transaction

*** End of Statement ***



Date 9/30/16
 Primary Account
 Short Name
 CIF Number

2
 CITY PARMA
 000000

City Of Parma
 General Fund
 PO Box 668
 Parma MO 63870-0668

Commerical Checking - Waived

(Continued)

Date	Description	Amount	
9/07	[REDACTED]	[REDACTED]	[REDACTED]
9/07	[REDACTED]	[REDACTED]	[REDACTED]
9/07	[REDACTED]	[REDACTED]	[REDACTED]
9/07	[REDACTED]	[REDACTED]	[REDACTED]
9/07	[REDACTED]	[REDACTED]	[REDACTED]
9/08	[REDACTED]	[REDACTED]	[REDACTED]
9/14	[REDACTED]	[REDACTED]	[REDACTED]
9/14	[REDACTED]	[REDACTED]	[REDACTED]
9/15	[REDACTED]	[REDACTED]	[REDACTED]
9/15	[REDACTED]	[REDACTED]	[REDACTED]
9/22	ACHIVR VISE 3884538 TEL TYUS *BYRD 021000021718406	361.65-	[REDACTED]
9/26	[REDACTED]	[REDACTED]	[REDACTED]
9/26	[REDACTED]	[REDACTED]	[REDACTED]
9/27	[REDACTED]	[REDACTED]	[REDACTED]
9/28	[REDACTED]	[REDACTED]	[REDACTED]
9/28	[REDACTED]	[REDACTED]	[REDACTED]
9/28	[REDACTED]	[REDACTED]	[REDACTED]
9/28	[REDACTED]	[REDACTED]	[REDACTED]
9/28	[REDACTED]	[REDACTED]	[REDACTED]
9/28	[REDACTED]	[REDACTED]	[REDACTED]
9/28	[REDACTED]	[REDACTED]	[REDACTED]
9/29	[REDACTED]	[REDACTED]	[REDACTED]
9/29	[REDACTED]	[REDACTED]	[REDACTED]
9/30	[REDACTED]	[REDACTED]	[REDACTED]
9/30	[REDACTED]	[REDACTED]	[REDACTED]



Date 12/30/16
Primary Account
Short Name
CIF Number

3
CITY PARMA

City Of Parma
General Fund
PO Box 668
Parma MO 63870-0668

Commerical Checking - Waived		(Continued)	
12/15	██████████ ACHIVR VISB 3326131 TEL CITY OF PARMA 021000028319431	124.87-	██████████
12/15	██████████ ACHIVR VISB 3326279 TEL TYUS *BYRD 021000028319520	265.47-	██████████
12/15	██████████	██████████	██████████
12/15	██████████	██████████	██████████
12/16	██████████	██████████	██████████
12/16	██████████	██████████	██████████
12/16	██████████	██████████	██████████
12/19	██████████	██████████	██████████
12/19	██████████	██████████	██████████
12/20	██████████	██████████	██████████
12/20	██████████	██████████	██████████
12/21	██████████	██████████	██████████
12/21	██████████	██████████	██████████
12/27	██████████	██████████	██████████
12/27	██████████	██████████	██████████
12/27	██████████	██████████	██████████
12/28	██████████	██████████	██████████
12/28	██████████	██████████	██████████
12/29	██████████	██████████	██████████
12/29	██████████	██████████	██████████
12/29	██████████	██████████	██████████
12/29	██████████	██████████	██████████
12/29	██████████	██████████	██████████
12/29	██████████	██████████	██████████
12/30	██████████	██████████	██████████
12/30	██████████	██████████	██████████



P

2 of 5

00713745 026 3161 20160405 484184 013 029

CITY OF PARMA
GENERAL FUND
PO Box 688
Parma, MO 65970

First State Community Bank
65-1942810
Reco, MO 65974

022834

3/23/2016

PAY TO THE ORDER OF Verizon-wireless - 61 Y573 4154501862 02 \$363.44

Three Hundred Sixty Three Dollars and 44/100----- DOLLARS

Long Distant Service
Police, Fire Department, City Hall

FOR

#022834# [Redacted]

James Byrd

Check: 22834 Amount: \$363.44 Date: 4/7/2016
Run: 2, Batch: 11, Seq: 393, Source: imsfar1_Inclearing_1

3161 20160405 484184 013 029

CONSOLIDATED RTN BONY > [Redacted]
BANK OF NEW YORK 04/08/16 VERIZON MN [Redacted]
CONSOLIDATED RTN BONY > [Redacted]

Check: 22834 Amount: \$363.44 Date: 4/7/2016
Run: 2, Batch: 11, Seq: 393, Source: imsfar1_Inclearing_1



NICOLE GALLOWAY, CPA
Missouri State Auditor

October 22, 2019

Verizon
Attn: Verizon Security Assistance Team
1080 Washington Valley Rd
Bedminster, NJ 07921

RE: Subpoena from Missouri State Auditor

To whom it may concern:

Enclosed is a subpoena from the Missouri State Auditor's office. It is requesting records for an account for which the number is unknown. As instructed, we have enclosed a redacted copy of the bank account that was used showing the payments. These payments were processed through JPMorgan. If those details are insufficient, we would appreciate it if you would let us know so that we may determine if we have any other details that might be helpful.

Production of the records themselves will satisfy the subpoena. If the date set forth in the subpoena is problematic, please let me know as soon as possible.

I may be contacted by mail at the address shown at the bottom, as well as by phone. I am also happy to communicate by e-mail at

Sincerely

Joel.Anderson@audtior.mo.gov.

Joel E. Anderson
Chief Litigation Counsel



OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

To: Verizon
Attn: Verizon Security Assistant Team
1080 Washington Valley Rd
Bedminster, NJ 07921

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative, Joel Anderson, Chief Litigation Counsel, at the Truman State Office Building, 301 West High Street Room 880, Jefferson City, Missouri 65101, at 9:00 a.m. on November 1, 2019 for purposes of providing testimony and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records listed in Exhibit A to the Missouri State Auditor to the attention of Pam Allison at 301 W. High St., Room 880, Jefferson City, MO 65102.

ISSUED this October 22, 2019, pursuant to Section 29.235.4(1), RSMo.

Nicole Galloway
Missouri State Auditor



OFFICE OF MISSOURI STATE AUDITOR

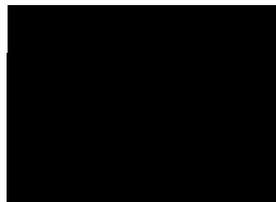
EXHIBIT A

Please produce all records (billing statement including account numbers, name on the account, and address of the account) relating to the following phone payments made from the City of Parma's bank account No. [REDACTED]:

05/16/2016	ACHIVR VISB TEL	\$698.51	This amount should have been \$698.92.
08/29/2016	ACHIVR VISB TEL	\$286.23	

Service name on the account for these payments are suspected to be related to one or more of the following names and social security numbers, which may aid you in producing these records:

**Tyus Byrd
Helen Frye
David Thatch
Jannel Winters**



This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

Appendix H
 City of Parma
 State Auditor Subpoena - Verizon Wireless

Date 5/31/16
 Primary Account
 Short Name
 CIF Number

2
 CITY PARMA

City Of Parma
 General Fund
 PO Box 668
 Parma MO 63870-0668

Commerical Checking - Waived

[REDACTED] (Continued)

Date	Description	Amount	
5/06	[REDACTED]	[REDACTED]	[REDACTED]
5/06	[REDACTED]	[REDACTED]	[REDACTED]
5/06	[REDACTED]	[REDACTED]	[REDACTED]
5/11	[REDACTED]	[REDACTED]	[REDACTED]
5/12	[REDACTED]	[REDACTED]	[REDACTED]
5/12	[REDACTED]	[REDACTED]	[REDACTED]
5/12	[REDACTED]	[REDACTED]	[REDACTED]
5/16	[REDACTED]	[REDACTED]	[REDACTED]
5/16	[REDACTED]	[REDACTED]	[REDACTED]
5/16	[REDACTED] ACHIVR VISB 4187338 TEL TYUS *BYRD 021000020756450	698.92-	[REDACTED]
5/18	[REDACTED]	[REDACTED]	[REDACTED]
5/18	[REDACTED]	[REDACTED]	[REDACTED]
5/19	[REDACTED]	[REDACTED]	[REDACTED]
5/24	[REDACTED]	[REDACTED]	[REDACTED]
5/24	[REDACTED]	[REDACTED]	[REDACTED]
5/24	[REDACTED]	[REDACTED]	[REDACTED]
5/25	[REDACTED]	[REDACTED]	[REDACTED]



Date 8/31/16
 Primary Account
 Short Name
 CIF Number

3
 CITY PARMA

City Of Parma
 General Fund
 PO Box 668
 Parma MO 63870-0668

Commerical Checking - Waived

(Continued)

Date	Description	Amount
8/23	[REDACTED]	[REDACTED]
8/24	[REDACTED]	[REDACTED]
8/25	[REDACTED]	[REDACTED]
8/26	[REDACTED]	[REDACTED]
8/26	[REDACTED]	[REDACTED]
8/26	[REDACTED]	[REDACTED]
8/29	[REDACTED] ACHIVR VISA 3067637 TEL TYUS *BYRD 021000025336857	286.23-
8/31	[REDACTED]	[REDACTED]
8/31	[REDACTED]	[REDACTED]

Checks in Serial Number Order

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
8/15	[REDACTED]							
8/09	[REDACTED]							
8/16	[REDACTED]							
8/22	[REDACTED]							
8/01	[REDACTED]							
8/05	[REDACTED]							
8/04	[REDACTED]							
8/09	[REDACTED]							
8/19	[REDACTED]							
8/26	[REDACTED]							

* Indicates a Skip in Check Numbers or Electronic Transaction

*** End of Statement ***



Appendix I
City of Parma
State Auditor Subpoena - Verizon

Social security, bank account, and routing numbers have been redacted.



NICOLE GALLOWAY, CPA
Missouri State Auditor

October 22, 2019

Verizon
1080 Washington Valley Rd
Bedminster, NJ 07921

RE: Subpoena from Missouri State Auditor

To whom it may concern:

Enclosed is a subpoena from the Missouri State Auditor's office. It is requesting records for an account for which the number is unknown. As instructed, we attached a screen shot that was received from the Verizon Wireless Security Team. If those details are insufficient, we would appreciate it if you would let us know so that we may determine if we have any other details that might be helpful.

Production of the records themselves will satisfy the subpoena. If the date set forth in the subpoena is problematic, please let me know as soon as possible.

I may be contacted by mail at the address shown at the bottom, as well as by phone. I am also happy to communicate by e-mail at

Joel.Anderson@audtior.mo.gov.

Sincerely

Joel E. Anderson
Chief Litigation Counsel

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984



OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

To: Verizon
1080 Washington Valley Rd
Bedminster, NJ 07921

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative, Joel Anderson, Chief Litigation Counsel, at the Truman State Office Building, 301 West High Street Room 880, Jefferson City, Missouri 65101, at 9:00 a.m. on November 10, 2019 for purposes of providing testimony and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records listed in Exhibit A to the Missouri State Auditor to the attention of Pam Allison at 301 W. High St., Room 880, Jefferson City, MO 65102.

ISSUED this October 22, 2019, pursuant to Section 29.235.4(1), RSMo.

Nicole Galloway
Missouri State Auditor



OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

Please produce all records (billing statement including account numbers, name on the account, and address of the account) relating to the following phone payments made from the City of Parma's bank account No. [REDACTED]:

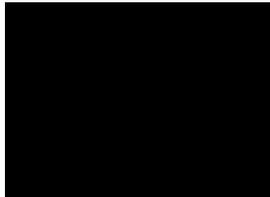
Check Transaction

03/23/2016 Verizon Wireless \$363.44 check #22834

(See attachment from Verizon Wireless Security Team for more detail)

Service name on the account for these payments are suspected to be related to one or more of the following names and social security numbers, which may aid you in producing these records:

**Tyus Byrd
Helen Frye
David Thatch
Jannel Winters**



This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

Account #	[REDACTED]	Check #22834
------------------	------------	---------------------

Record Identifier	Account ID	Customer Name
PI 04061609463500000002844-00000	[REDACTED]	

Status	Telephone No	Amount	Date	Source	Prepaid	RC	AC	Vendor
Proc	00000054	\$363.44	04/06/16	EMIT	No			WAUSAUNY

Appendix J
City of Parma
State Auditor Subpoena - Green Dot Bank

Social security numbers have been redacted.



NICOLE GALLOWAY, CPA
Missouri State Auditor

September 6, 2019

Green Dot Bank
Attn: Subpoena Compliance
3465 East Foothill Blvd.
Pasadena, CA 91107

RE: Subpoena from Missouri State Auditor

To whom it may concern:

Enclosed is a subpoena from the Missouri State Auditor's office. It is requesting records for an account for which the number is unknown. We have provided some details that may help identify the account. If those details are insufficient, we would appreciate it if you would let us know so that we may determine if we have any other details that might be helpful.

Production of the records themselves will satisfy the subpoena. If the date set forth in the subpoena is problematic, please let me know as soon as possible.

If you have any questions or require additional information with respect to the records we are seeking, please contact Pam Allison at Pamela.Allison@auditor.mo.gov or at (417) 895-6519. You are also welcome to contact me by mail at the address shown at the bottom, as well as by phone. I am also happy to communicate by e-mail at Joel.Anderson@auditor.mo.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Joel E. Anderson", with a long horizontal line extending to the right.

Joel E. Anderson
Chief Litigation Counsel



OFFICE OF MISSOURI STATE AUDITOR

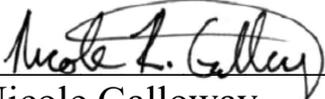
SUBPOENA

To: Green Dot Bank
Attn: Subpoena Compliance
3465 East Foothill Blvd.
Pasadena, CA 91107

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative(s) at the Truman State Office Building, 301 West High Street Room 880, Jefferson City, Missouri 65101, at 8:00 a.m. on September 16, 2019, for purposes of providing testimony and producing for examination, copying, and interrogation the records and documents described in Exhibit A attached to this Subpoena.

In lieu of appearance, you may send the records described in Exhibit A by electronic mail to James Kayser at james.kayser@auditor.mo.gov.

ISSUED this 6th day of September, 2019, pursuant to Section 29.235.4(1) of the Revised Statutes of Missouri.



Nicole Galloway
Missouri State Auditor



OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

Please produce all logged data for any account tied to the below listed social security numbers including: transactions, authorization transactions, IP's used during online communications, account details such as name, address, phone numbers, direct deposit, MoneyPak purchases, and Electronic Fund Transfers (EFT) within the Green Dot network including the above items for the account listed in the EFT for the dates April 14, 2015 through April 16, 2019:

David Thatch - [REDACTED]
Helen Frye - [REDACTED]

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

The debit card number has been redacted.



NICOLE GALLOWAY, CPA
Missouri State Auditor

July 25, 2019

AMEREN
11760 US Highway
Palm Beach, FL 33408

RE: Subpoena from Missouri State Auditor

To whom it may concern:

Enclosed is a subpoena from the Missouri State Auditor's office. It is requesting records for an account for which the number is unknown. We have provided some details that may help identify the account. If those details are insufficient, we would appreciate it if you would let us know so that we may determine if we have any other details that might be helpful.

Production of the records themselves will satisfy the subpoena, and may be sent to me as a PDF file by electronic mail if that is more convenient. If sent in that manner, we will acknowledge receipt. If the date set forth in the subpoena is problematic, please let me know as soon as possible.

I may be contacted by mail at the address shown at the bottom, as well as by phone. I am also happy to communicate by e-mail at Joel.Anderson@audtior.mo.gov.

Sincerely,

/s/ Joel E. Anderson
Joel E. Anderson
Chief Litigation Counsel



OFFICE OF MISSOURI STATE AUDITOR

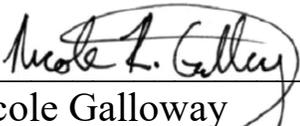
SUBPOENA

To: AMEREN
11760 US Highway
Palm Beach, FL 33408

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative, Joel Anderson, Chief Litigation Counsel, at the Fletcher Daniels State Office Building, Room 511, 615 East 13th Street, Kansas City, MO 64106, at 10:00 a.m. on August 22, 2019, for purposes of providing testimony and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records listed in Exhibit A to the Missouri State Auditor to the attention of Pam Allison at 301 W. High St., Room 880, Jefferson City, MO 65102 on or before August 22, 2019.

ISSUED this 25th day of July, 2019, pursuant to Section 29.235.4(1), RSMo.



Nicole Galloway
Missouri State Auditor



OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

Please produce all records (billing statement including account numbers, name on the account, and address of the account) relating to the following utility payment made from the City of Parma's debit card # [REDACTED] on August 24, 2016 in the amount of \$245.29.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

Address and bank account numbers have been redacted.



OFFICE OF MISSOURI STATE AUDITOR

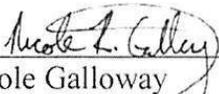
SUBPOENA

To: Tyus Byrd

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative(s) at the Community Center, 209 S. Broad Street, Parma, MO 63870, at 1:00 p.m. on October 3, 2019, for purposes of providing testimony and producing for examination, copying, and interrogation the records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Pam Allison at 301 W. High St., Room 880, Jefferson City, MO 65102.

ISSUED this 19th day of September, 2019, pursuant to Section 29.235.4(1), RSMo.



Nicole Galloway
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this 23rd day of September, 2019.



Paula Alan



OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Parma.

This request includes, but is not limited to, the following:

- Copies of all payments made to the City of Parma for the payment of water and sewer services during the time period April 2015 through April 2019. (including cancelled checks, city receipt slips, payment stubs, etc.)
- Any and all records discussed during the interview conducted on September 23, 2019.
- Records related to First State Community Bank accounts (including, but not limited to, account numbers [REDACTED], [REDACTED], [REDACTED], [REDACTED], [REDACTED], [REDACTED], and [REDACTED];
- Any and all payroll records, timesheets, invoices, financial statements, board minutes, or any other City of Parma board records.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the State Auditor. Section 29.235.4(1), RSMo.

Address and bank account numbers have been redacted.



OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

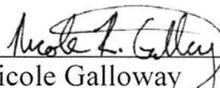
To: Helen Frye

[Redacted]

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative(s) at the Community Center, 209 S. Broad Street, Parma, MO 63870, at 11:30 a.m. on September 30, 2019, for purposes of providing testimony and producing for examination, copying, and interrogation the records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Pam Allison at 301 W. High St., Room 880, Jefferson City, MO 65102 to be delivered on or before Thursday, September 26, 2019.

ISSUED this 13th day of September, 2019, pursuant to Section 29.235.4(1), RSMo.



Nicole Galloway
Missouri State Auditor

I served the foregoing subpoena by hand-delivery on this 16th day of September, 2019.





OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Parma.

This request includes, but is not limited to, the following:

- Copies of invoices related to city check number 22946 issued on July 28, 2016 to Fry Maxx Janitorial Service for \$6,000 and check number 23374 on February 14, 2019 to Keith Frye, Jr. for \$2,100.
- Copies of invoices related to city check numbers 23013, 23030, 23075 issued to Keith Frye- Fry's Chillin and Grillin BBQ
- All records identified in your deposition on September 16, 2019, to be produced by you to the State Auditor.
- Records related to First State Community Bank accounts (including, but not limited to, account numbers [REDACTED], [REDACTED], [REDACTED], [REDACTED], [REDACTED], [REDACTED], [REDACTED], and [REDACTED];
- Any and all payroll records, timesheets, invoices, financial statements, board minutes, or any other City of Parma board records.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the State Auditor. Section 29.23 5.4(1), RSMo.

Address and bank account numbers have been redacted.



OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

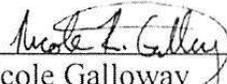
To: Simon Wofford

[Redacted]
[Redacted]

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative(s) at the Community Center, 209 S. Broad Street, Parma, MO 63870, at 1:00 p.m. on October 3, 2019, for purposes of providing testimony and producing for examination, copying, and interrogation the records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Pam Allison at 301 W. High St., Room 880, Jefferson City, MO 65102.

ISSUED this 19th day of September, 2019, pursuant to Section 29.235.4(1), RSMo.



Nicole Galloway
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this 23rd day of September, 2019.





OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Parma.

This request includes, but is not limited to, the following:

- Copies of all payments made to the City of Parma for the payment of water and sewer services during the time period April 2015 through April 2019. (including cancelled checks, city receipt slips, payment stubs, etc.)
- Copies of all invoices relating to city payments made to Wofford's Body Shop during the time period April 2015 through April 2019.
- Copy of invoice relating to city payment made to Ella Mae Wofford on June 9, 2017.
- Any and all records discussed during the interview conducted on September 23, 2019.
- Records related to First State Community Bank accounts (including, but not limited to, account numbers [REDACTED], [REDACTED], [REDACTED], [REDACTED], [REDACTED], [REDACTED], and [REDACTED];
- Any and all payroll records, timesheets, invoices, financial statements, board minutes, or any other City of Parma board records.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the State Auditor. Section 29.235.4(1), RSMo.