

June 4, 2001 Status of Clerk Business of the Village of Venedocia

Work left Unfinished/Undone as of May 7, 2001 of which I am aware

Checking Account Reconciliations for the months of April 2000 through April 2001 were not done. The April statement was almost reconciled, there was a 10-cent error when the interest was added on that the clerk couldn't find.

No entries have been made into the any of the Ledgers for April 2000 through April 2001.

The Tax Budget due July 2000 was never completed.

The Appropriations Budget due January 2001 was never completed.

There were unpaid bills left by the clerk.

This is by no means the entire list; just the items that I have either found or that have been brought to my attention.

The Village of Venedocia has been declared inauditable at this time. The State Auditors were in contact with Marilyn Beck, and she was unable to provide them with reports and information necessary for them to even begin the audit. The auditor told me that Marilyn would not even find time to meet with them to go over the paperwork or discuss the audit. I was informed that as soon as we get all of our paperwork in order and we are ready for audit, we would be audited.

Work done during May 2001

Checking Account signature cards changed to reflect new clerk name, also added the Mayor and Council President as authorized signatures on account, as recommended by Bank Officer. With only one signature on the card, should that person die, the account would be frozen.

On May 29, 2001 I made a deposit of 25 checks totaling \$6,915.96 with the oldest check dated March 8, 2001.

Checking Account Reconciliations for the months of April 2000 through April 2001 have been completed.

I have written no checks to date. I am waiting until after meeting tomorrow with LGS. (See below.) I will then get all outstanding bills paid.

I have been in contact many times with the Diane Finn of the State Auditors Office and Belinda Miller of the Local Government Services Division of the State Auditors Office.

I have taken much time going through all of the paperwork in all of the file folders to take an inventory of what is there, sort through it, and see what needs to be done with it.

State of Ohio Auditor

The Local Government Services branch of the State Auditors Department is meeting with me tomorrow, Tuesday, June 5, to assess our situation and give us a recommendation on what they would charge to get our records up to date and also provide me with some training. We may need to call a special meeting to review their findings and vote on their proposal.

Additional Information

In reconciling the checking account, I came across several items that I feel the need to disclose to you.

Except for the running balance, all correcting entries made by me in the check register are in red pen.

After April 2000, the interest was never added to the checking balance.

A deposit of \$2,645.85 was never entered into the check register or added into the checking account balance.

Deposits were hand dated with one date and were not actually made until much later. This cost the village some interest that could have been earned.

There are 7 State of Ohio stale dated (deposited after the printed 'void after' date, which is approximately 3½ months after issue date) checks that were returned to the clerk. They were left in the envelope and placed with the unreconciled statements. No effort was made to get these checks re-issued, or to subtract them from the checking account balance. The account was assessed a \$5.00 fee for each check, for a total of \$35.00. These charges were never taken off of the checking account balance. I am now in the process of

getting applications to have these checks re-issued to us. These checks are supposed to be deposited within a short period of time after receiving them.

Deposit Date	Returned Date	Void After Date	Check Date	Amount
11/13/00	11/17/00	10/31/00	07/14/00	\$ 188.69
			07/25/00	95.81
			07/17/00	41.59
01/17/01	01/30/01	12/31/00	09/12/00	18.75
			09/14/00	202.21
			09/14/00	177.73
			09/22/00	89.12
				\$ 813.90

I found a Bureau Of Workers Comp check dated 02/21/01 for \$523.21 after the 'void after' date of 05/17/01. I have requested a new check be issued for this one. I have been going through all of the files, piece by piece; and I didn't find this check in time to get it deposited. This check should have been deposited in February.

On three different occasions, the clerk wrote her salary check before the voucher was signed at the council meeting. I found the first one while reconciling the bank statements. She wrote her check on July 27, 2000. She wrote the date in the check register as August 7, 2000. The check came back with the July statement. Looking at the register, I thought that this check should have been outstanding, and it was in the statement. She also wrote her salary check at the end of September and the voucher is dated October. She wrote her final salary check to herself on March 30, 2001. I have no voucher for this check.

It appeared that the checks written from the December 4, 2000 meeting vouchers were not sent until after January 1, 2001. None of these checks came back in the December statement. A check for Lee's Ace Hardware was sent late. Ace sent another bill with a late charge added. This bill was also paid. Ace sent the second check back stating that the account was paid in full. This check was never voided or added back onto the checking account balance.

I cannot find the endorsement stamp for the village. Janet Louth assured me that she had given it to Marilyn Beck. The Mayor checked with Marilyn about it. Marilyn claims that Janet never gave it to her. Janet told me that she would order a new one.

I found bills that were not paid in a timely manner after the voucher was signed. In some cases, this resulted in also paying a late charge.

I have a check written to the Ohio Department of Taxation dated 11/01/00 for \$12.60 that was never sent. I am hoping the LGS can assist me in figuring out what is owed. I have several other delinquent notices that I am hoping they can resolve.

In my estimation, the previous clerk took a full salary for a job of which she only completed a small part; and didn't even do that well. The deposits were not made in a timely manner. The bills were not paid in a timely manner. The budgets were not completed.

Depending on what assistance I receive, and when; my goal is to have all records up-to-date by the end of June 2001.

Village of Venedocia Clerk/Treasurer,
 Laura S Koenig
 June 4, 2001

Update on Clerk Business

New office...hope to get everything organized soon. Moving filing cabinets and files over from block building. Lots of supplies in the cabinet there. Old records currently just piled up on a table in the building.

Rhonda Feasel informed me that over \$11,000.00 in checks from the county and state has never been deposited. Checks from the county were dated October 2000 through February 2001. I have been attempting to recover the actual checks...would make getting the checks re-issued much easier. There are 18 checks from the county.

BWC rep visited me. Our payment for 2000 was never made. 2001 is due the end of September. I explained to her what our situation is, and told her I would get the payments in ASAP.

Cash Basis report is way past due. I will be sending a copy to the state, with a letter of explanation; asking for leniency in any fines they are assessing.

Payroll taxes are delinquent. Not sure the W-2s and W-3 remittal was ever sent to IRS.

LGS person coming for training soon. Hoping to get some assistance from her. We will be working on the appropriations budget for 2001.

Working on tax budget.

REC'D RE-ISSUE OF STALE DATED CHECKS