TOWN OF BENNINGTON

Citizen Petition Request

January 10, 2022

Cindy Byrd, CPA
State Auditor & Inspector
Town of Bennington

Citizen Petition Request

Released January 10, 2022
Executive Summary

Town of Bennington
Investigative Audit Report

Why We Performed This Audit

This audit was conducted as a result of a request by citizens of the Town of Bennington (Town), pursuant to 74 O.S. § 212(L). The audit primarily evaluated transactions defined in the citizen petition that occurred between July 1, 2016, and June 30, 2018.

Summary of Findings

Payroll (Page 2)

Three former town employees received $15,394 in improper payroll payments. Clerk-Treasurer Kathy Wilkinson received $6,890, Police Chief Kristopher Robinson received $5,027, and Assistant Police Chief Randy Smith received $3,477. The majority of the payments were extra checks issued in excess of approved pay rates. Police Chief Robinson also received $877 in free utility payments and was provided an unreported tax-free residency.

The Town and the Public Works Authority (PWA) failed to report and remit payroll taxes resulting in at least $118,000 in unpaid taxes, penalties, fines, and interest. As of January 2022, the Town and the PWA continue to owe more than $101,000 in unpaid tax, penalties, fines, and interest.

Court Fund (Page 6)

Court fund revenue was not deposited daily, and receipts were not issued for most citation payments collected. During a three-month period reviewed, at least $5,180 in court fund revenue could not be traced to bank deposits.

Utility Billing (Page 8)

Utility payments were not deposited daily as required by law. During the three-month period reviewed, approximately $700 in utility payments were not deposited.
**Expenditures (Page 9)**

The Town failed to implement internal controls to help properly manage town expenditures. The mayor signed blank checks, transactions were not approved until after the funds were spent, and in several instances, documentation was not maintained to support the expenses incurred.

A town debit card was used to make $1,619.55 in unauthorized expenditures and the Town paid $700 in finance charges on outstanding balances owed a local business.

**Town Management (Page 12)**

Police Chief Kristopher Robinson sold a police vehicle without board approval and did not deposit the $1,000 proceeds.

**Open Meeting Act (Page 13)**

The Board did not comply with several aspects of the Open Meeting Act.

- Three emergency meetings were held for purposes not allowed by statute.
- At least 25 times during the two-year audit period, meeting minutes reflected the Board improperly discussed, and sometimes voted to take action on, topics not listed on meeting agendas.
- Under “new business,” the Board improperly discussed and acted on matters that did not qualify as “new business.”
January 10, 2022

TO THE CITIZENS OF THE TOWN OF BENNINGTON

Presented herein is the audit report of the Town of Bennington.

The goal of the State Auditor & Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide services to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

This report is a public document pursuant to the Oklahoma Open Records Act, 51 O.S. §§ 24A.1, et seq., and is available to any person for inspection and copying.

Sincerely,

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR
# Table of Contents

Introduction ..............................................................................................................1

Objectives:

- Payroll ..........................................................................................................2
- Court Fund ...................................................................................................6
- Utility Billing ...............................................................................................8
- Expenditures ...............................................................................................9

Town Management

- Sale of Police Vehicle ....................................................................12
- Clerk-Treasurer Election ................................................................12
- Open Meeting Act ..........................................................................13
- Open Records Act ..........................................................................15
- Pipeline Easement Revenue ...........................................................15
The Town of Bennington (Town) is organized under the statutory Town Board Of Trustees form of government. Voters elect five trustees which comprise the Board, the Board then selects one of themselves to serve as mayor. The Town operates on a fiscal year from July 1 through June 30. Between July 2016 and June 2018, the town trustees included, at varying times, the following:

- Dewaina Halleck
- Emily Hyde
- Jeanne Kirk
- Ruth Percell
- Rachael Reynolds
- Barbara Robbins
- Nikki Singleton
- Charlotte Tyson
- Eddy Walley
- Idanel Wright

The Bennington Public Works Authority (PWA) is a public trust that provides utility services. The town trustees also serve as the PWA trustees.

Town citizens circulated a petition calling for an investigative audit as follows:

- Review possible violations of the Open Meeting Act and the Open Records Act.
- Review possible irregularities in the receipting and depositing of utility payments and traffic fines, including an accounting of missing receipts and missing pipeline funds.
- Review possible irregularities in the compensation of town personnel.
- Review possible misuse of the Town’s credit card by town officials and police department personnel.
- Review failure to withhold and pay federal income and social security taxes and state income taxes.

---

1 As outlined in 11 O.S. §§ 12-101 - 12-114.
2 As outlined in 60 O.S. §§ 176 - 180.4.
Payroll

Background  The Town did not have written policies or procedures governing the proper reporting of employee work hours. There was a significant lack of payroll documentation and the records that were available reflected conflicting information.

The U.S. Department of Labor (USDOL) investigated the Town for “Minimum Wage Violations” for calendar years 2014 and 2015 and concluded the Town failed to pay the statutory required minimum wage. The Town was ordered to compensate three employees for an underpayment in wages totaling $2,249.74. The Town agreed to pay back wages, to maintain payroll records, and to comply fully with the USDOL’s recommendations.

Despite this agreement payroll records were not properly maintained, and employees were paid without adequate documentation to support actual hours worked. Timesheets, check stubs and other payroll documentation were either missing or incomplete.

Finding  **Clerk-Treasurer Kathy Wilkinson received improper payroll payments of $6,889.87.**

On August 23, 2016, the Board hired Kathy Wilkinson to serve as the town’s court clerk. On November 17, 2016, the Board appointed Wilkinson to serve as the town clerk-treasurer, a position “vacated by Carol Moss’ retirement.” Wilkinson’s pay was increased to $12 per hour and she was to be compensated $150 per board meeting and $500 per month to work for the PWA. After assuming the role of clerk-treasurer, Wilkinson received payments in excess of board approved payroll amounts totaling **$6,889.87.**

A total of 92 payroll checks were issued to Wilkinson between September 26, 2016, and November 9, 2017. Wilkinson was paid weekly from the town’s general fund and/or court fund, bi-weekly from the PWA, and monthly for her statutory duties as town clerk-treasurer. Of the 92 payroll checks issued, 12 were extra checks issued in excess of approved pay rates.

There were also 32 instances where Wilkinson paid herself early, prior to the end of a pay period.

Finding  **Police Chief Kristopher Robinson received improper payroll payments totaling $5,027.12.**

On October 29, 2015, the Board hired Kristopher Robinson to serve as the police chief. The board minutes did not reflect a specified pay rate, but payroll records reflected he received pay at a rate of $11 per hour. On
January 19, 2017, the Board increased his pay to $12 per hour and on November 3, 2017, his pay was increased to $13 per hour.

Robinson received 74 payroll checks between July 1, 2016 and December 10, 2017, the last day he served in the position. The improper payments, totaling $5,027.12, included nine extra checks and two checks issued in excess of approved pay rates.

For example, on July 19, 2017, two payments were issued on the same day and noted as payment for the two pay periods ending July 24 and July 31. The Town issued payroll weekly, and Robinson should not have received more than one payment per pay period. Two weeks later another payment was issued for the pay period ending July 31, resulting in an extra payment of $541.16.

There were also 20 instances where Robinson was paid early, prior to the end of a pay period.

**Finding**  
**Police Chief Robinson received $876.75 in free utility payments and was provided an unreported tax-free residency.**

The Town provided a house rent free to Police Chief Robinson without documented board approval and did not report the fringe benefit as taxable income. The Town also paid at least three of Robinson’s utility bills totaling $876.75, without documented board approval.

<table>
<thead>
<tr>
<th>Paid Utility Bills</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Date</strong></td>
</tr>
<tr>
<td>1/3/2017</td>
</tr>
<tr>
<td>5/31/2017</td>
</tr>
<tr>
<td>1/24/2018</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>
Finding

Assistant Police Chief Randy Smith received improper payroll payments totaling $3,476.70.

Randy Smith was hired on April 11, 2016, to serve as a police officer and later promoted to Assistant Chief. Smith’s starting salary was not specified in the minutes, but payroll records reflected that he was paid $10 per hour through January 2017. On January 19, 2017, the Board increased his pay to $11.50 per hour. He served in the position until October 5, 2017, when his employment was terminated after he charged the purchase of a pack of cigarettes to the Town’s charge account at a local business.

Smith was issued 75 checks between July 1, 2016 and October 5, 2017. He received 14 extra checks resulting in overpayments totaling $3,476.70. There were also 33 instances where Smith was paid early, prior to the end of a pay period.

Employment Taxes

Finding

Between October 1, 2016 and September 30, 2020, the Town and the PWA failed to report and remit employment taxes resulting in at least $118,000 in unpaid taxes, penalties, fines, and interest.

Employers, including municipalities, are required to withhold and remit employment taxes to both the federal and state governments. During the period of October 1, 2016 through September 30, 2020, the Town and the PWA did not file tax forms or submit the required tax payments in a timely manner. The Town/PWA’s noncompliance with tax regulations resulted in past due payments of $68,020, which accrued penalties, fees, and interest of at least $50,000 for a total liability of more than $118,000.

<table>
<thead>
<tr>
<th></th>
<th>Unpaid Taxes</th>
<th>Penalties/Fines and Interest</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Town</td>
<td>$55,028</td>
<td>$41,487</td>
<td>$96,515</td>
</tr>
<tr>
<td>PWA</td>
<td>$5,831</td>
<td>$3,457</td>
<td>$9,288</td>
</tr>
<tr>
<td>State</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Town</td>
<td>$5,212</td>
<td>$3,137</td>
<td>$8,349</td>
</tr>
<tr>
<td>PWA</td>
<td>$1,949</td>
<td>$1,919</td>
<td>$3,868</td>
</tr>
<tr>
<td>Totals</td>
<td>$68,020</td>
<td>$50,000</td>
<td>$118,020</td>
</tr>
</tbody>
</table>
A CPA firm was hired in November 2018, to prepare and file the appropriate forms to resolve the federal delinquent tax issues. The CPA firm never filed the required agreement with the Internal Revenue Service (IRS) which resulted in delinquent filings not being paid over the past three years.

**Finding**  
**As of January 2022, the Town and the PWA continue to owe more than $101,000 in unpaid taxes, penalties, fines, and interest.**

The most recent information, provided by the current CPA, indicates the Town and PWA still owe delinquent federal taxes, penalties, and interest of $96,470 and $4,847, respectively. The amount owed to the IRS on outstanding federal taxes continues to accrue interest.

The Town’s current CPA firm also reports that the Town is current with their tax payments from 2019 to present.

As of January 2022, outstanding state payroll taxes of both the *Town*, and the *PWA*, including penalties, fees, and interest, were paid and outstanding state tax warrants have been released.
Court Fund

**Background**  The Police Department issues citations and the town court clerk utilizes an electronic reporting system to track citations and the related fines collected. Citations occurring during a three-month period were tested to determine if town personnel were properly depositing court fund revenue.

**Finding**  For the three-month period reviewed, at least $5,180 in court fund revenue could not be traced to deposits.

Citations were reviewed for a sample period of February, March, and April 2017 to verify that citations were accounted for and collected fines were deposited. During the three-month period reviewed, a total of $5,180 in payments could not be traced to deposits.

One example of citation fines that were paid but not recorded or deposited was citation #7928 in February 2017. The municipal docket shows Police Chief Robinson dismissed the case and the ODCR electronic reporting system shows the citation was entered but that a payment was not received.

On February 23, 2017, receipt number 105782 was issued by Kathy Wilkinson for $200 cash for citation 7928. A review of the February 2017 and March 2017 bank statements showed that no cash funds were deposited. Since no refund was issued to the defendant, the $200 received on February 23, 2017, was misappropriated.

**Finding**  Court fund revenue was not deposited daily, and receipts were not issued for most citation payments collected.
The court clerk, who was also the town clerk-treasurer, did not make daily citation payment deposits into the Town’s court-fund bank account as required by law.\(^3\) Payments were held for days and in at least one instance a check was received but not deposited for 38 days.

Additionally, the court clerk was inconsistent in the receipting, preparing, and posting of court records as required by law.\(^4\) A total of $51,122 was paid during the three-month period of citation payments tested, but only 75 receipts totaling $16,301 were properly issued and recorded.

Citation payments were posted as paid in the Department of Public Safety records and on the Town’s court docket but were never receipted. There were also checks located in the deposit sources from the court-fund bank account that had been posted to the court record but were never receipted.

\(^3\) 62 O.S. § 517.3(B) and 11 O.S. § 12-110(B)
\(^4\) 11 O.S. § 27-109
Utility Billing

**Background**  The PWA provides sewer service and Rural Water District #7 (RWD) provides water to the citizens of the Town. The RWD clerk works in Town Hall with the PWA clerk, who was also the town clerk-treasurer.

**Finding**  Utility payments were not deposited daily as required by law.

Utility customers receive only one bill for both their water and sewer services, but their payments are split between the PWA and the RWD when received. According to the RWD clerk, she and the PWA clerk issued separate receipts for payments but recorded the payments on a single posting record. At the end of each day the RWD clerk remitted the collections for the sewer portion of the bills to the PWA clerk.\(^5\)

The PWA clerk did not deposit the PWA’s sewer collections into the bank account daily as required by law.\(^6\)

**Finding**  Between October 2016 and December 2016, $720.75 in utility payments were not deposited.

During the three months of utility billing reviewed, the PWA received $9,587.37 in payments and made bank deposits totaling $8,866.62, resulting in $720.75 of undeposited utility revenue.

<table>
<thead>
<tr>
<th></th>
<th>October</th>
<th>November</th>
<th>December</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payments</td>
<td>$3,028.25</td>
<td>$3,343.25</td>
<td>$3,215.87</td>
<td>$9,587.37</td>
</tr>
<tr>
<td>Deposits</td>
<td>$2,899.25</td>
<td>$2,795.75</td>
<td>$3,171.62</td>
<td>$8,866.62</td>
</tr>
<tr>
<td>Difference</td>
<td>$129.00</td>
<td>$547.50</td>
<td>$44.25</td>
<td>$720.75</td>
</tr>
</tbody>
</table>

\(^5\) After the audit period, the RWD began issuing one check per month to the PWA for the sewer portion of the bills.

\(^6\) 62 O.S. § 517.3(B)
**Expenditures**

**Background**  
The town clerk-treasurer has a statutory responsibility to maintain records to account for all monies spent. Per 11 O.S. § 12-110(1):

> *The town treasurer shall...maintain accounts and books to show where and from what source all monies paid to him have been derived and to whom and when any monies have been paid...*

The Board also has an obligation to establish an internal control structure adequate to provide reasonable assurance against unauthorized or illegal payments of invoices. Additionally, any invoice against a municipality must be presented in writing.\(^7\)

**Finding**  
*A town debit card was used by Clerk-Treasurer Wilkinson to make $1,619.55 in unauthorized expenditures.*

Between July 3, 2017 and September 21, 2017, 33 unauthorized expenditures, totaling $1,619.55, were made from the Town’s court fund with an unapproved bank debit card. None of the expenditures were substantiated by receipts or other supporting documentation.

There was no evidence in the town’s meeting minutes authorizing the use of a debit card. On January 18, 2018, minutes reflected the Board denied usage of a pre-paid card indicating their intent was to not authorize the use of any type of debit or credit card. In October 2017, the board became aware that the debit card was being used and canceled the card.

According to multiple trustees, Wilkinson obtained the debit card and made the unauthorized expenditures. First United Bank officials said that any authorized signer on the account had the authority to request a card. At the time the transactions occurred, the official signors on the account were Clerk-Treasurer Carol Moss, Nikki Singleton, and Idanel Wright. Although Kathy Wilkinson was not listed on the official signature card information

---

7 11 O.S. § 17-102(A)
provided by the bank, she was signing checks during the period the card was obtained.

Finding  
*The Town incurred $700 in finance charges on outstanding balances owed to a business.*

During the two-year audit period, the Town incurred $10,139.77 worth of vehicle repairs and service at an auto-repair/tire business and incurred $700 in finance charges on unpaid invoices.

Finding  
*Police Chief Kristopher Robinson did not account for $150.78 of a travel advance.*

On February 8, 2017, the Board voted to allow the Police Department to obtain two K9 police dogs and purchase supplies for their care. Subsequent to the approval, two checks were issued to Chief Robinson on February 8, 2017 and February 11, 2017, totaling $1,000, to assist with travel costs in obtaining the K9’s.

Robinson subsequently incurred the following expenses on two trips to San Antonio to obtain the K9’s:

<table>
<thead>
<tr>
<th>Summary of Travel Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-paid Travel Checks</td>
</tr>
<tr>
<td>Travel Expenses:</td>
</tr>
<tr>
<td>Lodging</td>
</tr>
<tr>
<td>Food</td>
</tr>
<tr>
<td>Fuel</td>
</tr>
<tr>
<td>Dog Food/Supplies</td>
</tr>
<tr>
<td>Remaining Funds</td>
</tr>
</tbody>
</table>

Despite receiving a $1,000 travel advance, Robinson submitted receipts totaling only $849.22, he did not return the remaining $150.78 to the Town.

Finding  
*Assistant Police Chief Randy Smith’s spouse cashed a $111 check for which no supporting documentation was ever provided to the Town.*
On March 3, 2017, a $111 check was endorsed and cashed by Madelyn Smith, Assistant Police Chief Randy Smith’s spouse. Although the purchase was approved by the Board via the treasurer’s report on March 16, the Town could not confirm why Smith was provided a blank signed check to use when she was not a town employee or an authorized purchasing agent for the Town.

The following note was found at Town Hall confirming that no receipt was provided, and that the purchase was not properly documented as town business.

![Note]

**Finding**  
*The Town failed to implement internal controls to help properly manage town expenditures.*

The following weaknesses were noted in the town’s purchasing procedures:

1) The mayor signed blank checks and allowed the clerk-treasurer to issue them without board approval.
2) Purchase orders were used to list expenditures for board approval, but the transactions were not approved until after the funds were spent.
3) Receipts and other supporting documentation were not attached to the purchase orders for the board’s review prior to approval.
4) In several instances, supporting documentation was not maintained to support expenses incurred.
Town Management

**Sale of Police Vehicle**

**Finding**  
Police Chief Kristopher Robinson sold a police vehicle without board approval and did not deposit the $1,000 proceeds.

The title of a 2005 Ford Crown Victoria registered to the Bennington Police Department was notarized as sold by Police Chief Robinson on January 29, 2017, for $1,000.

Board minutes did not reflect board approval to sell the vehicle, as required by the Town’s Code of Ordinances, Section 7-109(A) which confers the authority for the sale of equipment to the “town board of trustees”.

No documentation of the receipt of funds was provided and the $1,000 could not be traced to a bank deposit.

**Clerk-Treasurer Election**

**Finding**  
The Town changed the clerk-treasurer position from an elected position to an appointed position without a vote of the people.

On October 20, 2016, the Board voted to approve Resolution No. 2016-A, amending town ordinances, and making the position of town clerk-treasurer appointive instead of elective. According to Ordinance No. 2016-A, the mayor would have the authority to appoint the clerk-treasurer with board approval.

Although the Board voted to make the position appointed, they did not hold the election required to approve this change. They also improperly voted to allow the mayor, instead of the Board, to make the appointment. As noted in 11 O.S. § 16-207(B), only the “board of trustees” has the authority to appoint the town clerk-treasurer, statute states:

*The board of trustees of any town may provide by ordinance for the submission to a vote of the registered voters of the town the question of providing for the appointment by the board of trustees of the town clerk, the town treasurer or the town clerk-treasurer.*
The Board also did not give proper advance public notice for this action. The meeting agenda listed the resolution and ordinance but did not specify their content.

Upon the former town clerk-treasurer’s retirement effective November 2016, the Board had the authority to appoint a temporary town clerk-treasurer to serve until the next scheduled election which was to be held on April 4, 2017.\(^8\)

On January 24, 2017, the county Election Board informed the Town that an election was needed to fill the town clerk-treasurer position since the election required to make the office an appointed position had never been held.

Despite the Election Board notification, the position was still not included in the Town’s election notice two days later on January 26, 2017. Without the proper election being held, Wilkinson improperly served in her appointed position through October 8, 2017.

Subsequent to Wilkinson’s employment, Sarah Thompson and Lanna Woodberry also improperly held the position of appointed clerk-treasurer. Any future appointments for clerk-treasurer will not be valid until the Board receives the required voter approval to make the position appointed.

**Open Meeting Act**

**Finding**  
The Board held emergency meetings which violated the Open Meeting Act.

The Open Meeting Act\(^9\) allows the Board to hold an emergency meeting for the purpose of dealing with a situation involving injury to persons, or injury and damage to public or personal property. The law also allows an emergency meeting in situations of immediate financial loss when the time requirements for public notice of a special meeting would make such procedure impractical.

The Board held the following improper emergency meetings:

- On August 23, 2016, the Board held an emergency meeting immediately following a special meeting for the purpose of hiring a reserve police officer.

- On October 12, 2016, the Board approved the purchase of software and a police car during an emergency meeting.

---

\(^8\) Per 11 O.S. § 8-109(A).
\(^9\) 25 O.S. § 304(5)
• On March 16, 2017, the Board voted to hold an emergency meeting eight days later. Emergency meetings, by definition, cannot be scheduled days in advance. Minutes for the scheduled March 24 emergency meeting were not located at Town Hall.

**Finding**  
The Board improperly discussed and acted on matters not listed on meeting agendas.

State law\(^{10}\) requires the Board to post advance public notices of meetings that include the subject matters to be addressed at the meetings.

At least 25 times during the two-year audit period, meeting minutes reflected that the Board improperly discussed, and sometimes voted to take action on, topics that were not listed on the meeting agendas. These actions included the following:

• Increasing speeding-ticket fines  
• Selling and buying police vehicles  
• Hiring police officers  
• Increasing some employees’ compensation  
• Obtaining insurance benefits for town employees  
• Expending $1,350 on the process of repairing the PWA lift station  
• Implementing a policy regarding electroshock weapons  
• Appointing a town trustee as the purchasing officer  
• Closing a highway for a school event\(^{11}\)  
• Permitting firework use during certain holidays and events

**Finding**  
The Board improperly discussed and acted on matters during “new business.”

State law\(^{12}\) allows the Board to take action at regularly scheduled meetings regarding matters not listed on the meeting agenda and when such matters were not known about or which could not have been reasonably foreseen prior to the time of the posting of the agenda.

The Board and the PWA used the “new business” section of meeting agendas to discuss and take action on topics that did not meet the definition of new business, including the following:

\(^{10}\) 25 O.S. §§ 303 & 311  
\(^{11}\) The minutes did not reflect if the Town obtained approval from the state Department of Transportation.  
\(^{12}\) 25 O.S. § 311(A)(10), 1981 OK AG 92, and 1982 OK AG 114
• On September 15, 2016, the Board voted to increase the cost of cemetery lots, to donate a certain amount of those proceeds to a particular fund, and to allow a police officer to apply for a $272,000 grant.

• On May 18, 2017, the PWA voted to allow an employee to set up a charge account with a local feed store.

Additionally, on September 15, 2016, the Board voted – under an agenda section called “old business,” – to change the day that the Board held its meetings. The law does not allow for discussion of “old business.” Any such business would be known prior to a meeting and should be included on the meeting agenda.

**Open Records Act**

Although included on the citizen petition for audit, petitioners did not make any specific allegations regarding the lack of access to public records. Prior to the audit, the Town did not keep documentation of records requests; subsequently the Town has implemented a form for use in open records requests from the public.

**Pipeline Easement Revenue**

Petitioners questioned if pipeline easement funds received by the Town were misspent or missing, they were specifically concerned that the funds had been used to purchase a house for the police chief to live in.

On August 2, 2017, the PWA received two checks totaling $46,023.85 in pipeline easement funds. Between August 2017 and August 2020 the following major purchases were made from the PWA account.

<table>
<thead>
<tr>
<th>Date</th>
<th>Vendor</th>
<th>Purpose</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 2018</td>
<td>W. Brown Enterprises</td>
<td>Flow Meter</td>
<td>$24,200</td>
</tr>
<tr>
<td>April 2019</td>
<td>Russell &amp; Williams, CPA’s</td>
<td>Audit Services</td>
<td>$3,850</td>
</tr>
<tr>
<td>April 2019</td>
<td>S&amp;H Electric</td>
<td>Pump</td>
<td>$4,500</td>
</tr>
<tr>
<td>August 2020</td>
<td>Jimmy Clark</td>
<td>Trackhoe Services</td>
<td>$2,467</td>
</tr>
<tr>
<td>August 2020</td>
<td>S&amp;H Electric</td>
<td>Pump Rebuild</td>
<td>$6,225</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>$41,242</strong></td>
</tr>
</tbody>
</table>

During the three-year period reviewed, pipeline easement funds received by the PWA did not appear to be misspent, missing, or used to purchase a house. The house in question was purchased by the Town in 2010.
**DISCLAIMER**  
In this report, there may be references to statutes and other legal authorities that appear to be relevant to the issues that the Office of State Auditor & Inspector reviewed. However, the Office has no jurisdiction or authority to determine the guilt, innocence, culpability, or liability, if any, of any person or entity for any act, omission, or transaction reviewed. Such determinations are within the exclusive jurisdiction of regulatory, law-enforcement, prosecutorial, and judicial authorities designated by law.