

## 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.”