



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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October 27, 2017

Victor Hanson, Board Chairperson  
Village of Ithaca  
PO Box 123  
Ithaca, NE 68033

Dear Mr. Hanson:

In September 2017, the Auditor of Public Accounts' (APA) office contacted you regarding apparently altered payments and suspected theft by Ginger Neuhart, the Clerk/Treasurer for the Village of Ithaca (Village). Subsequently, the APA began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. Pursuant thereto, the APA requested certain information regarding the payments in question.

Based upon both the outcome of this preliminary planning work and the Village's current circumstances, the APA has determined that a separate financial audit or attestation is not required at this time. However, the APA will likely examine the Village's bank records and other financial documents for the fiscal year ending September 30, 2018, at the Village's expense.

During the course of the preliminary planning work, we identified potentially fraudulent activity involving the Village's Clerk/Treasurer, which is presented below. The analysis presented herein is the APA's summary of the information obtained, the procedures performed, and the details of the apparent fraud.

### Background

The Village is located in Saunders County, Nebraska. The Village Board (Board) is the governmental body responsible for exercising financial accountability and control over activities relevant to the operations of the Village. In addition to resident utility fees, the Board receives funding from State and local government sources and must comply with the requirements of these funding sources. Board members are elected by the public and have broad decision-making authority, including the power to levy taxes and to designate management, the ability to exert significant influence over all Village operations, and primary responsibility for related fiscal matters.

In August 2017, the Board Chairperson for the Village of Alvo contacted the APA regarding the suspected theft of public funds by its Clerk/Treasurer. During the course of our initial background research into that allegation, the APA learned that the Clerk/Treasurer for the Village of Alvo was Ginger Neuhart, who served simultaneously in that same capacity for both the Village and the Village of Memphis. This led to our contacting the Village, as described at the outset of the present letter.

Upon request, the Village's bank and Chairperson provided the APA with copies of the monthly bank statements for the municipal general checking account, water operations & maintenance account, business checking account, and park project account. The APA received copies of bank statements dating back to 2013. The Chairperson also gave the APA copies of the available Village claims listings and Board meeting minutes.

Similar to our investigation at the Village, the APA also requested financial information and bank statements from the other two municipalities for which Ginger Neuhart has served as Clerk/Treasurer. Additionally, the APA worked with members of the Nebraska State Patrol, who were able to obtain Ginger Neuhart's personal bank account records. Examining these records in connection with the alleged fraud, the APA found that Ginger Neuhart had deposited not only her Village and City pay checks to that account but also three suspicious cash deposits of \$500 each on these dates: February 4, 2016; July 31, 2015; and October 16, 2014.

Based on our examination of all the information obtained, the APA has issued separate letters to the Village of Alvo and the Village of Memphis, which can be found on the APA's website at [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov).

### **Comments and Recommendations**

#### **1. Alleged Fraud**

The alleged fraud scheme identified in the Village of Alvo investigation involved the Clerk/Treasurer obtaining the Chairperson's signed approval of \$700 checks issued for her monthly compensation. However, those same checks later cleared the bank for \$1,700 or \$2,700. To determine whether a similar situation existed at the Village, the APA's auditors met with the Chairperson on September 14, 2017, to receive copies of the Village bank statements. The APA also traveled to the Village on September 20, 2017, to obtain a backup of its accounting records, QuickBooks. Other Village documentation, including claims paid and Board minutes, was sent to the APA electronically.

The APA performed a detailed comparison of the amounts noted on the Village claims listing to the checks and payments that cleared the bank for the period July 2014 through August 2017. This comparison revealed that the Clerk/Treasurer consistently received monthly compensation payments containing additional monies that were not approved by the Board and recorded in the claims listing; for the period examined, that amount totaled \$38,000. The Clerk/Treasurer appears to have been adding either \$1,000 or \$2,000 to her \$800 paycheck after it was signed by the Chairperson. See **Attachment A** for an example of the August 15, 2017, claims to be approved.

Having noted this consistent pattern of discrepancies between the signed check amounts and the subsequent payments that cleared the bank, the APA carefully examined all Village checks made out to the Clerk/Treasurer dating back to May 2013. In doing so, the APA found that the Clerk/Treasurer received additional overpayments, totaling \$3,000, for the period May 2013 through June 2014.

The following table summarizes the potentially fraudulent overpayments to the Clerk/Treasurer, from July 2014 through August 2017 and May 2013 through June 2014, discovered by the APA:

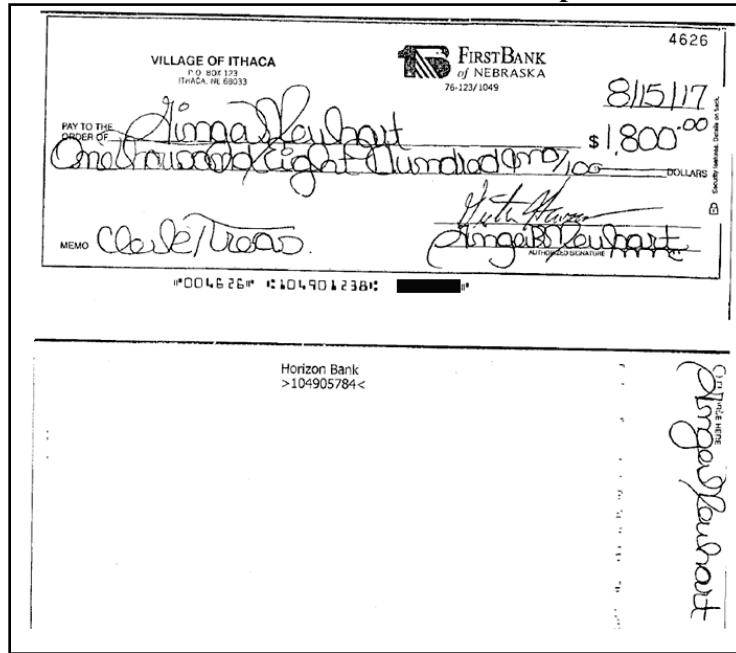
<b>Period</b>	<b>Approved Amount Total</b>	<b>Check Amount Total</b>	<b>Overpayment (Alleged Fraud)</b>
July 2017 - August 2017	\$1,600	\$3,600	\$2,000
July 2016 - June 2017	\$9,600	\$21,600	\$12,000
July 2015 - June 2016	\$9,600	\$23,600	\$14,000
July 2014 - June 2015	\$9,600	\$19,600	\$10,000
<b><i>Subtotals</i></b>	<b><i>\$30,400</i></b>	<b><i>\$68,400</i></b>	<b><i>\$38,000</i></b>
May 2013 - June 2014	\$11,200	\$14,200	\$3,000
<b>Totals</b>	<b>\$41,600</b>	<b>\$82,600</b>	<b>\$41,000</b>

The July 2014 through August 2017 monthly detail of payments to the Clerk/Treasurer, as compared to the approved Board claims, can be found on **Exhibit A**. The corresponding images for these checks can be found on **Attachment B**. The May 2013 through June 2014 monthly check detail can be found on **Exhibit B**.

For security reasons, the bank account numbers are not published in this letter, but they are available to the Village or other related parties upon request.

Below is an image of the check that cleared the bank on August 17, 2017. According to the Chairperson, that check had been written and approved for only \$800; however, it was altered to make it payable for \$1,800, resulting in the Clerk/Treasurer receiving an additional \$1,000 not authorized by the Chairperson or the Board.

#### **Front and Back of Altered Check after Chairperson had Signed**



The Nebraska State Patrol confronted the Clerk/Treasurer on September 11, 2017, at which time she confessed to embezzling funds from all three villages where she was employed: Alvo, Ithaca, and Memphis. The "Affidavit in Support of Arrest Warrant," filed in Cass County on September 13, 2017, contains the following:

*On September 11, 2017, Ginger Neuhart gave a voluntary statement to Nebraska State Patrol Investigator where Neuhart confirmed she altered the Village of Alvos checks monthly adding one thousand and sometimes two thousand dollars to her own paycheck. This was done after Ginger Neuhart had the Village Chairman's second signature on the check. Ginger Neuhart stated this has been her practice for years. Ginger Neuhart stated she had do [sic] so because she thought her services were worth more.*

The Clerk/Treasurer appears also to have been presenting the Board with falsified Treasurer reports containing improperly elevated fund balances. Thus, she may have misled the Board into believing erroneously that the Village had more monies available than was actually the case. As an example, the Treasurer report presented to the Board for July 31, 2017, included ending balances that were inflated by over \$17,000 when compared to the actual bank balances. A summary of those discrepant balances is provided in the following table:

Fund	Treasurer's Report Balances	Bank Account Name	Bank Balances
General	\$49,090.40	Village of Ithaca	\$26,345.88
Water	\$26,733.13	Water Operations & Maintenance	\$32,390.03
Park	\$6,123.62	Ithaca Park Project	\$6,123.62
		Village of Ithaca Dike Project	\$0.26
<b>Total</b>	<b>\$81,947.15</b>	<b>Total</b>	<b>\$64,859.79</b>

**Note:** These are the actual bank statement balances and not the reconciled bank balances.

It is important to note that the APA did not perform a full reconciliation of the Village's utility accounts, which could possibly reveal additional missing monies. Nevertheless, the Clerk/Treasurer did not have a personal utility account at the Village, and no glaring issues were noted.

Neb. Rev. Stat. § 28-512 (Reissue 2016) provides, in relevant part, the following:

*A person commits theft if he obtains property of another by deception. A person deceives if he intentionally:*

- (1) Creates or reinforces a false impression, including false impressions as to law, value, intention, or other state of mind; but deception as to a person's intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise; or*
- (2) Prevents another from acquiring information which would affect his judgment of a transaction; or*
- (3) Fails to correct a false impression which the deceiver previously created or reinforced, or which the deceiver knows to be influencing another to whom he stands in a fiduciary or confidential relationship; or*
- (4) Uses a credit card, charge plate, or any other instrument which purports to evidence an undertaking to pay for property or services delivered or rendered to or upon the order of a designated person or bearer (a) where such instrument has been stolen, forged, revoked, or canceled, or where for any other reason its use by the actor is unauthorized, or (b) where the actor does not have the intention and ability to meet all obligations to the issuer arising out of his use of the instrument.*

Neb. Rev. Stat. § 28-602 (Reissue 2016) states the following:

*(1) A person commits forgery in the first degree if, with intent to deceive or harm, he falsely makes, completes, endorses, alters, or utters a written instrument which is or purports to be, or which is calculated to become or to represent if completed:*

*(a) Part of an issue of money, stamps, securities, or other valuable instruments issued by a government or governmental agency; or*

(b) Part of an issue of stock, bonds, bank notes, or other instruments representing interests in or claims against a corporate or other organization or its property.

(2) Forgery in the first degree is a Class III felony.

Neb. Rev. Stat. § 28-603 (Reissue 2016) provides the following:

(1) Whoever, with intent to deceive or harm, falsely makes, completes, endorses, alters, or utters any written instrument which is or purports to be, or which is calculated to become or to represent if completed, a written instrument which does or may evidence, create, transfer, terminate, or otherwise affect a legal right, interest, obligation, or status, commits forgery in the second degree.

(2) Forgery in the second degree is a Class IIA felony when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is five thousand dollars or more.

(3) Forgery in the second degree is a Class IV felony when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is one thousand five hundred dollars or more but is less than five thousand dollars.

(4) Forgery in the second degree is a Class I misdemeanor when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is five hundred dollars or more but is less than one thousand five hundred dollars.

(5) Forgery in the second degree is a Class II misdemeanor when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is less than five hundred dollars.

(6) For the purpose of determining the class of penalty for forgery in the second degree, the face values, or purported face values, or the amounts of any proceeds wrongfully procured or intended to be procured by the use of more than one such instrument, may be aggregated in the indictment or information if such instruments were part of the same scheme or course of conduct which took place within a sixty-day period and within one county. Such values or amounts shall not be aggregated into more than one offense.

Neb. Rev. Stat. § 28-911 (Reissue 2016) prohibits “abuse of public records,” as follows:

(1) A person commits abuse of public records, if:

(a) He knowingly makes a false entry in or falsely alters any public record; or

(b) Knowing he lacks the authority to do so, he intentionally destroys, mutilates, conceals, removes, or impairs the availability of any public record; or

(c) Knowing he lacks the authority to retain the record, he refuses to deliver up a public record in his possession upon proper request of any person lawfully entitled to receive such record; or

(d) He makes, presents, or uses any record, document, or thing, knowing it to be false, and with the intention that it be taken as a genuine part of the public record.

(2) As used in this section, the term public record includes all official books, papers, or records created, received, or used by or in any governmental office or agency.

(3) Abuse of public records is a Class II misdemeanor.

Neb. Rev. Stat. § 28-924 (Reissue 2016) creates the offense of “official misconduct” by a public servant, as follows:

*(1) A public servant commits official misconduct if he knowingly violates any statute or lawfully adopted rule or regulation relating to his official duties.*

*(2) Official misconduct is a Class II misdemeanor.*

In addition to these potential statutory concerns, good internal controls require procedures to ensure that no one person is in a position both to perpetrate and to conceal financial errors or irregularities.

There is an increased risk for fraud or abuse of public funds when the Board fails to monitor adequately the Clerk/Treasurer's handling of Village finances.

We recommend the Village implement procedures to prevent one person from being in a position both to perpetrate and to conceal financial errors or irregularities. This would include having a Board member, or a separately designated individual, review the monthly bank statements, obtained directly from the bank, for any discrepancies with approved claims. We recommend also the Village consult and work with the proper authorities regarding the former Clerk/Treasurer's apparent theft of public funds and confession relating thereto. The Village should implement procedures to recover or otherwise account for any missing funds.

We are referring the information contained herein to the Nebraska State Patrol, the Nebraska Attorney General, and the Saunders County Attorney. The APA will also be forwarding the details of this matter to the Nebraska Department of Revenue and the Internal Revenue Service.

## **2. Other Issues Identified**

During our comparison of the Village's bank account details to claims approved by the Board, the APA identified multiple Village checks, totaling over \$14,563.16, that were issued before the underlying claims were approved by the Board. The table below provides a summary of those premature payments:

<b>Claim Date</b>	<b>Name On Claim Listing</b>	<b>Bank Account</b>	<b>Check #</b>	<b>Cleared Bank Date</b>	<b>Cleared Check Amount</b>
8/15/2017	OPPD	Village of Ithaca	ACH	8/7/2017	\$433.56
8/15/2017	OPPD	Water Operations	ACH	8/7/2017	\$165.00
7/26/2017	Windstream	Village of Ithaca	ACH	7/17/2017	\$138.76
7/26/2017	OPPD	Village of Ithaca	ACH	7/5/2017	\$435.66
7/26/2017	OPPD	Water Operations	ACH	7/5/2017	\$164.92
7/26/2017	Dept. of Revenue	Water Operations	1365	7/18/2017	\$436.14
6/28/2017	Windstream	Village of Ithaca	ACH	6/16/2017	\$138.76
6/28/2017	OPPD	Village of Ithaca	ACH	6/5/2017	\$457.04
6/28/2017	OPPD	Water Operations	ACH	6/5/2017	\$121.96
5/16/2017	Windstream	Village of Ithaca	ACH	5/16/2017	\$138.68
5/16/2017	OPPD	Village of Ithaca	ACH	5/4/2017	\$481.13

<b>Claim Date</b>	<b>Name On Claim Listing</b>	<b>Bank Account</b>	<b>Check #</b>	<b>Cleared Bank Date</b>	<b>Cleared Check Amount</b>
5/16/2017	OPPD	Water Operations	ACH	5/4/2017	\$119.82
4/18/2017	Windstream	Village of Ithaca	ACH	4/17/2017	\$138.51
4/18/2017	OPPD	Village of Ithaca	ACH	4/4/2017	\$524.52
4/18/2017	OPPD	Water Operations	ACH	4/4/2017	\$112.36
3/21/2017	Windstream	Village of Ithaca	ACH	3/16/2017	\$138.98
3/21/2017	OPPD	Village of Ithaca	ACH	3/6/2017	\$581.01
3/21/2017	OPPD	Water Operations	ACH	3/6/2017	\$131.03
2/21/2017	Windstream	Village of Ithaca	ACH	2/16/2017	\$138.51
2/21/2017	OPPD	Village of Ithaca	ACH	2/6/2017	\$719.41
2/21/2017	OPPD	Water Operations	ACH	2/6/2017	\$137.33
12/28/2016	Windstream	Village of Ithaca	ACH	12/16/2016	\$138.31
12/28/2016	OPPD	Village of Ithaca	ACH	12/5/2016	\$443.82
12/28/2016	OPPD	Water Operations	ACH	12/5/2016	\$118.87
11/23/2016	Windstream	Village of Ithaca	ACH	11/16/2016	\$138.31
11/23/2016	OPPD	Village of Ithaca	ACH	11/3/2016	\$423.91
11/23/2016	OPPD	Water Operations	ACH	11/3/2016	\$130.48
10/26/2016	Windstream	Village of Ithaca	ACH	10/17/2016	\$138.37
10/26/2016	OPPD	Village of Ithaca	ACH	10/5/2016	\$430.82
10/26/2016	Dept. of Rev.	Water Operations	1329	10/25/2016	\$315.96
10/26/2016	OPPD	Water Operations	ACH	10/5/2016	\$147.06
9/28/2016	Windstream	Village of Ithaca	ACH	9/16/2016	\$138.43
9/28/2016	OPPD	Village of Ithaca	ACH	9/6/2016	\$437.87
9/28/2016	OPPD	Water Operations	ACH	9/6/2016	\$167.45
8/23/2016	Windstream	Village of Ithaca	ACH	8/16/2016	\$138.95
8/23/2016	OPPD	Village of Ithaca	ACH	8/4/2016	\$441.33
8/23/2016	OPPD	Water Operations	ACH	8/4/2016	\$178.70
8/23/2016	JEO Consulting	Water Operations	1321	9/6/2016	\$1,345.00
7/26/2016	Windstream	Village of Ithaca	ACH	7/18/2016	\$137.70
7/26/2016	OPPD	Village of Ithaca	ACH	7/5/2016	\$431.91
7/26/2016	OPPD	Water Operations	ACH	7/5/2016	\$165.20
7/26/2016	Dept. of Revenue	Water Operations	1317	7/14/2016	\$471.21
12/15/2015	Windstream	Village of Ithaca	ACH	12/16/2015	\$130.81
12/15/2015	OPPD	Village of Ithaca	ACH	12/3/2015	\$454.26
12/15/2015	OPPD	Water Operations	ACH	12/3/2015	\$94.60
10/27/2015	Windstream	Village of Ithaca	ACH	10/16/2015	\$130.80
10/27/2015	Dept. of Revenue	Water Operations	1275	10/19/2015	\$300.68
8/2014	Windstream	Village of Ithaca	ACH	8/18/2014	\$128.70
8/2014	OPPD	Village of Ithaca	ACH	8/4/2014	\$441.76
7/2014	Windstream	Village of Ithaca	ACH	7/16/2014	\$128.86
7/2014	OPPD	Village of Ithaca	ACH	7/3/2014	\$419.94
<b>Total</b>				<b>\$14,563.16</b>	

Good internal control requires procedures to ensure that all claims are approved by the Board prior to payment and are adequately documented in the meeting minutes of the month in which they are approved. Without such procedures, there is an increased risk for the loss or misuse of Village funds.

We recommend the Board implement procedures to ensure all claims are approved by the Board prior to payment and are adequately documented in the meeting minutes of the month in which they are approved.

\* \* \* \* \*

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the Village's policies or procedures. Nevertheless, our objective is to use the knowledge gained from the preliminary planning work to make comments and recommendations that we hope will prove useful to the Village.

Draft copies of this letter were furnished to the Village to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. The Village declined to respond.

This communication is intended solely for the information and use of the Village and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Sincerely,



Mary Avery  
Special Audits and Finance Manager  
Phone: 402-471-3686  
[mary.avery@nebraska.gov](mailto:mary.avery@nebraska.gov)

cc: Nebraska Attorney General  
Nebraska State Patrol  
Saunders County Attorney  
Nebraska Department of Revenue  
Internal Revenue Service

VILLAGE OF ITHACA  
AUGUST 15, 2017 CLAIMS TO BE APPROVED

ATTACHMENT A

AUGUST 15TH, 2017 CLAIMS

GENERAL			
CHECK	PAYABLE	DESCRIPTION	AMOUNT
EFT	WINDSTREAM	TELEPHONE	\$148.03
EFT	OPPD	ELECTRICITY	\$433.56
4626 GINGER NEUHART	CLERK/TREAS.		\$800.00
4627 WAHOO NEWS	PUBLICATION		\$480.16
4628 WASTE CONNECT	GARBAGE SERVICE		\$100.48
4629 LEAGUE OF MUNI	ANNUAL DUES		\$210.00
4630 BONNIE'S MOWING	MOWING		\$400.00
		TOTAL	\$2,572.23

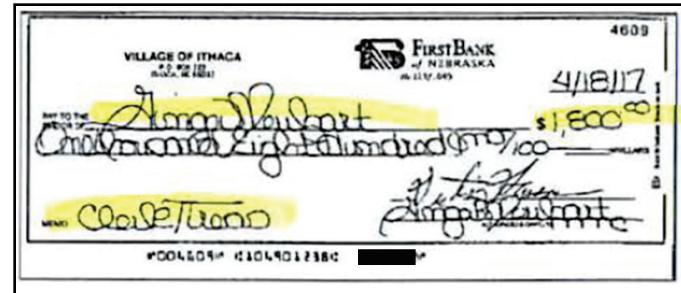
WATER/SEWER			
CHECK	PAYABLE	DESCRIPTION	AMOUNT
EFT	OPPD	ELECTRICITY	\$165.00
1367 BRASE ELECTRICAL	GENERATOR		\$4,840.00
1370 ONE CALL CONCEPTS LOCATES			\$1.89
1371 VICTOR HANSON	WATER OPERATOR		\$100.00
		TOTAL	\$5,106.89

VILLAGE OF ITHACA  
CHECK IMAGES FROM JULY 2014 THROUGH AUGUST 2017

**ATTACHMENT B**



4626 \$1,800.00 8/17/2017



4609 \$1,800.00 4/20/2017



4622 \$1,800.00 7/28/2017



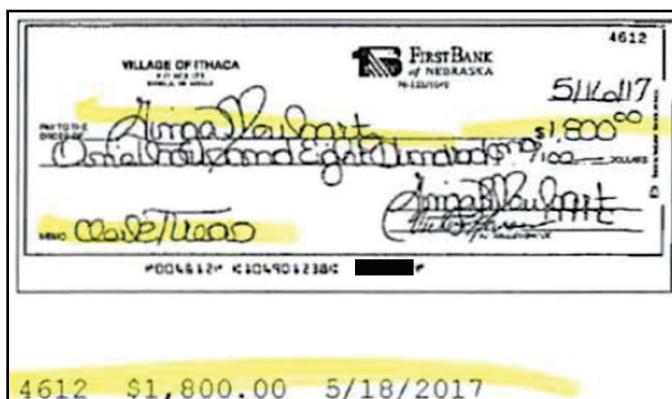
4605 \$1,800.00 3/23/2017



4618 \$1,800.00 6/30/2017



4603 \$1,800.00 2/28/2017



4612 \$1,800.00 5/18/2017



4600 \$1,800.00 1/19/2017

VILLAGE OF ITHACA  
CHECK IMAGES FROM JULY 2014 THROUGH AUGUST 2017

**ATTACHMENT B**

VILLAGE OF ITHACA  
PO BOX 123  
ITHACA, NY 14850  
THE FIRST NATIONAL BANK OF WENONAH  
BUREAU OF THE TREASURER  
4589  
12/30/16  
One Thousand Eight Hundred Dollars/100  
Dollars  
Almond & Short  
Close/Treas  
\$1,800.00  
#004589P 6104901238C [REDACTED]

4589 \$1,800.00 12/30/2016

VILLAGE OF ITHACA  
PO BOX 123  
ITHACA, NY 14850  
THE FIRST NATIONAL BANK OF WENONAH  
BUREAU OF THE TREASURER  
4570  
8/26/16  
One Thousand Eight Hundred Dollars/100  
Dollars  
Almond & Short  
Close/Treas  
\$1,800.00  
#004570P 6104901238C [REDACTED]

4570 \$1,800.00 8/26/2016

VILLAGE OF ITHACA  
PO BOX 123  
ITHACA, NY 14850  
THE FIRST NATIONAL BANK OF WENONAH  
BUREAU OF THE TREASURER  
4582  
11/29/16  
One Thousand Eight Hundred Dollars/100  
Dollars  
Almond & Short  
Close/Treas  
\$1,800.00  
#004582P 6104901238C [REDACTED]

4582 \$1,800.00 11/29/2016

VILLAGE OF ITHACA  
PO BOX 123  
ITHACA, NY 14850  
THE FIRST NATIONAL BANK OF WENONAH  
BUREAU OF THE TREASURER  
4567  
7/29/16  
One Thousand Eight Hundred Dollars/100  
Dollars  
Almond & Short  
Close/Treas  
\$1,800.00  
#004567P 6104901238C [REDACTED]

4567 \$1,800.00 7/29/2016

VILLAGE OF ITHACA  
PO BOX 123  
ITHACA, NY 14850  
THE FIRST NATIONAL BANK OF WENONAH  
BUREAU OF THE TREASURER  
4577  
10/28/16  
One Thousand Eight Hundred Dollars/100  
Dollars  
Almond & Short  
Close/Treas  
\$1,800.00  
#004577P 6104901238C [REDACTED]

4577 \$1,800.00 10/28/2016

VILLAGE OF ITHACA  
PO BOX 123  
ITHACA, NY 14850  
THE FIRST NATIONAL BANK OF WENONAH  
BUREAU OF THE TREASURER  
4563  
7/8/16  
Two Thousand Eight Hundred Dollars/200  
Dollars  
Almond & Short  
Close/Treas/Budget  
\$2,800.00  
#004563P 6104901238C [REDACTED]

4563 \$2,800.00 7/8/2016

VILLAGE OF ITHACA  
PO BOX 123  
ITHACA, NY 14850  
THE FIRST NATIONAL BANK OF WENONAH  
BUREAU OF THE TREASURER  
4574  
9/30/16  
One Thousand Eight Hundred Dollars/100  
Dollars  
Almond & Short  
Close/Treas  
\$1,800.00  
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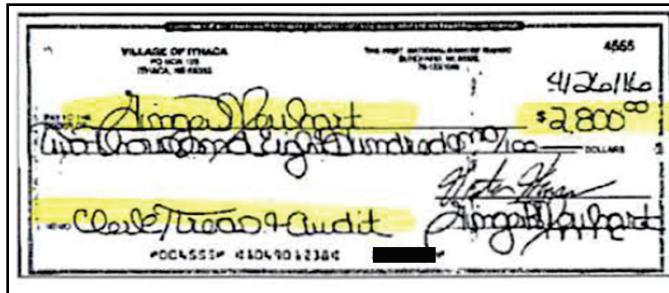
4574 \$1,800.00 9/30/2016

VILLAGE OF ITHACA  
PO BOX 123  
ITHACA, NY 14850  
THE FIRST NATIONAL BANK OF WENONAH  
BUREAU OF THE TREASURER  
4560  
5/19/16  
One Thousand Eight Hundred Dollars/100  
Dollars  
Almond & Short  
Close/Treas  
\$1,800.00  
#004560P 6104901238C [REDACTED]

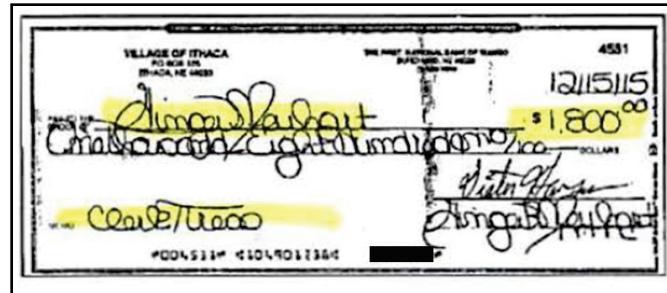
4560 \$1,800.00 5/19/2016

VILLAGE OF ITHACA  
CHECK IMAGES FROM JULY 2014 THROUGH AUGUST 2017

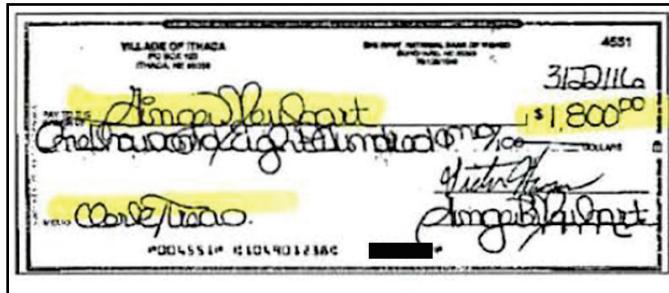
**ATTACHMENT B**



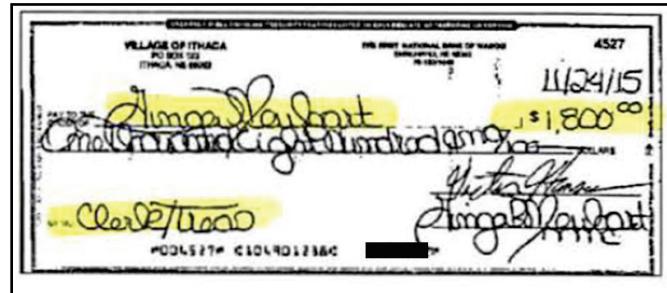
4555 \$2,800.00 4/26/2016



4531 \$1,800.00 12/24/2015



4551 \$1,800.00 3/24/2016



4527 \$1,800.00 11/27/2015



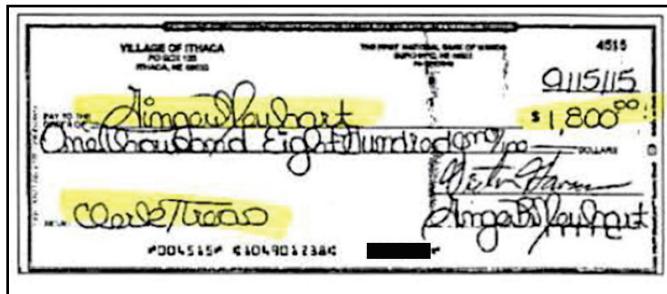
4545 \$1,800.00 2/25/2016



4519 \$1,800.00 10/29/2015



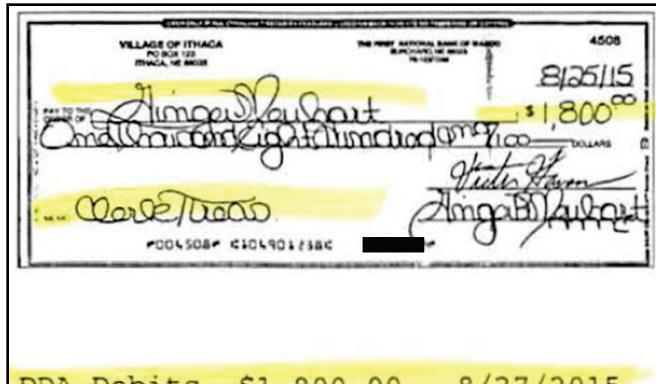
4540 \$1,800.00 1/28/2016



4515 \$1,800.00 9/17/2015

VILLAGE OF ITHACA  
CHECK IMAGES FROM JULY 2014 THROUGH AUGUST 2017

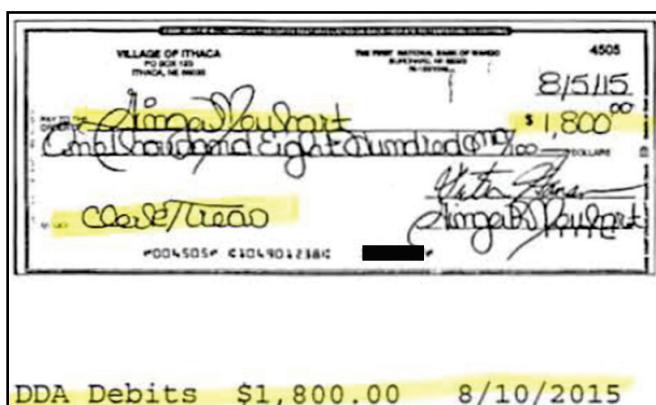
**ATTACHMENT B**



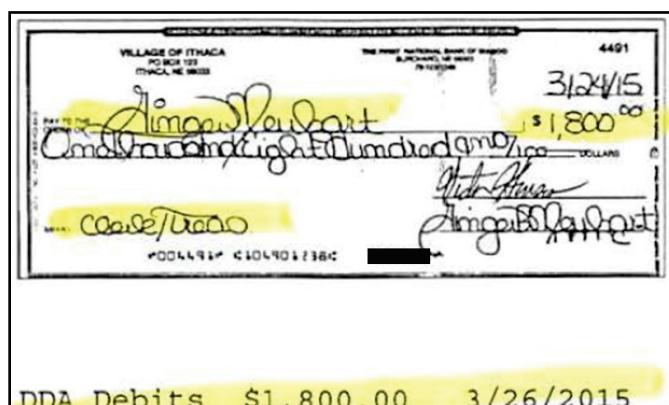
DDA Debits \$1,800.00 8/27/2015



DDA Debits \$1,800.00 4/30/2015



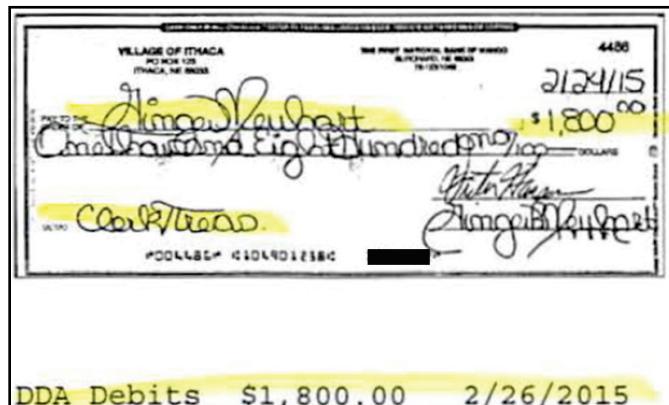
DDA Debits \$1,800.00 8/10/2015



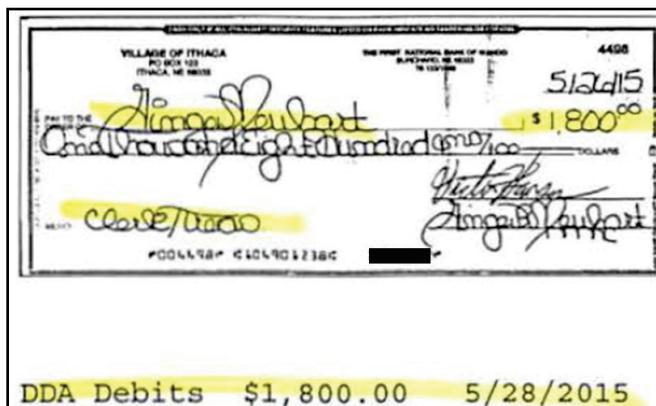
DDA Debits \$1,800.00 3/26/2015



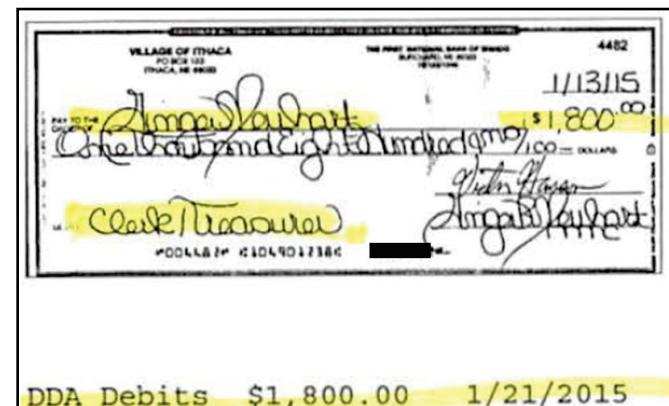
DDA Debits \$1,800.00 6/25/2015



DDA Debits \$1,800.00 2/26/2015



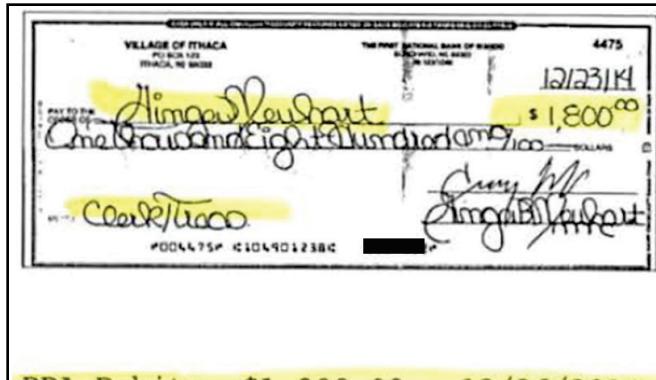
DDA Debits \$1,800.00 5/28/2015



DDA Debits \$1,800.00 1/21/2015

VILLAGE OF ITHACA  
CHECK IMAGES FROM JULY 2014 THROUGH AUGUST 2017

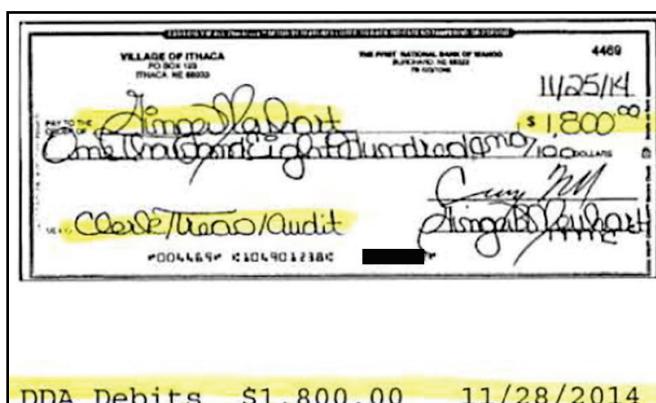
ATTACHMENT B



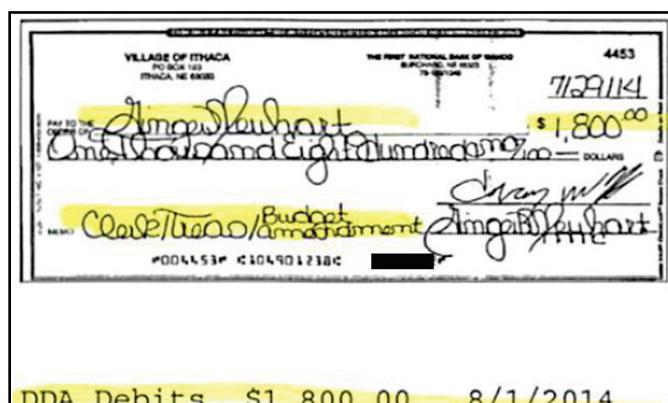
DDA Debits \$1,800.00 12/26/2014



DDA Debits \$1,800.00 8/28/2014



DDA Debits \$1,800.00 11/28/2014



DDA Debits \$1,800.00 8/1/2014



DDA Debits \$800.00 10/30/2014



DDA Debits \$800.00 9/17/2014

**VILLAGE OF ITHACA**  
**JULY 2014 THROUGH AUGUST 2017 CHECK SUMMARY DETAIL**

**EXHIBIT A**

Claims Listings				Bank Statement			Variance	Notes on Check
Date	Name	Description	Claim Amount	Check #	Cleared Bank Date	Cleared Check Amount		
8/15/2017	Ginger Neuhart	Clerk/Treas.	\$800	4626	8/17/2017	\$1,800	(\$1,000)	Clerk/Treas
7/26/2017	Ginger Neuhart	Clerk/Treas.	\$800	4622	7/28/2017	\$1,800	(\$1,000)	Clerk/Treas
6/28/2017	Ginger Neuhart	Clerk/Treas.	\$800	4618	6/30/2017	\$1,800	(\$1,000)	Clerk/Treas
5/16/2017	Ginger Neuhart	Clerk/Treas.	\$800	4612	5/18/2017	\$1,800	(\$1,000)	Clerk/Treas
4/18/2017	Ginger Neuhart	Clerk/Treas.	\$800	4609	4/20/2017	\$1,800	(\$1,000)	Clerk/Treas
3/21/2017	Ginger Neuhart	Clerk/Treas.	\$800	4605	3/23/2017	\$1,800	(\$1,000)	Clerk/Treas
2/21/2017	Ginger Neuhart	Clerk/Treas.	\$800	4603	2/28/2017	\$1,800	(\$1,000)	Clerk/Treas
1/17/2017 <b>Note 1</b>	Ginger Neuhart	Clerk/Treas.	\$800	4600	1/19/2017	\$1,800	(\$1,000)	Clerk/Treas
12/28/2016	Ginger Neuhart	Clerk/Treas.	\$800	4589	12/30/2016	\$1,800	(\$1,000)	Clerk/Treas
11/23/2016 <b>Note 1</b>	Ginger Neuhart	Clerk/Treas.	\$800	4582	11/29/2016	\$1,800	(\$1,000)	Clerk/Treas
10/26/2016 <b>Note 1</b>	Ginger Neuhart	Clerk/Treas.	\$800	4577	10/28/2016	\$1,800	(\$1,000)	Clerk/Treas
9/28/2016 <b>Note 1</b>	Ginger Neuhart	Clerk/Treas.	\$800	4574	9/30/2016	\$1,800	(\$1,000)	Clerk/Treas
8/23/2016 <b>Note 1</b>	Ginger Neuhart	Clerk/Treas.	\$800	4570	8/26/2016	\$1,800	(\$1,000)	Clerk/Treas
7/26/2016 <b>Note 2</b>	Ginger Neuhart	Clerk/Treas.	\$800	4567	7/29/2016	\$1,800	(\$1,000)	Clerk/Treas
	Ginger Neuhart	Clerk/Treas.	\$800	4563	7/8/2016	\$2,800	(\$2,000)	Clerk/Treas & Budget
5/17/2016	Ginger Neuhart	Clerk/Treas.	\$800	4560	5/19/2016	\$1,800	(\$1,000)	Clerk/Treas
4/26/2016	Ginger Neuhart	Clerk/Treas.	\$800	4555	4/28/2016	\$2,800	(\$2,000)	Clerk/Treas & Audit
3/22/2016	Ginger Neuhart	Clerk/Treas.	\$800	4551	3/24/2016	\$1,800	(\$1,000)	Clerk/Treas
2/23/2016 <b>Note 2</b>	Ginger Neuhart	Clerk/Treas.	\$800	4545	2/25/2016	\$1,800	(\$1,000)	Clerk/Treas
	Ginger Neuhart	Clerk/Treas.	\$800	4540	1/28/2016	\$1,800	(\$1,000)	Clerk/Treasurer
12/15/2015	Ginger Neuhart	Clerk/Treas.	\$800	4531	12/24/2015	\$1,800	(\$1,000)	Clerk/Treas
11/24/2015	Ginger Neuhart	Clerk/Treas.	\$800	4527	11/27/2015	\$1,800	(\$1,000)	Clerk/Treas
10/27/2015	Ginger Neuhart	Clerk/Treas.	\$800	4519	10/29/2015	\$1,800	(\$1,000)	Clerk/Treas
9/15/2015	Ginger Neuhart	Clerk/Treas.	\$800	4515	9/17/2015	\$1,800	(\$1,000)	Clerk/Treas
8/25/2015	Ginger Neuhart	Clerk/Treas.	\$800	4508	8/27/2015	\$1,800	(\$1,000)	Clerk/Treas
8/5/2015	Ginger Neuhart	Clerk/Treas.	\$800	4505	8/10/2015	\$1,800	(\$1,000)	Clerk/Treas
6/2015	Ginger Neuhart	Clerk/Treas.	\$800	4502	6/25/2015	\$1,800	(\$1,000)	Clerk/Treas
5/2015	Ginger Neuhart	Clerk/Treas.	\$800	4498	5/28/2015	\$1,800	(\$1,000)	Clerk/Treas
4/2015	Ginger Neuhart	Clerk/Treas.	\$800	4494	4/30/2015	\$1,800	(\$1,000)	Clerk/Treas
3/2015	Ginger Neuhart	Clerk/Treas.	\$800	4491	3/26/2015	\$1,800	(\$1,000)	Clerk/Treas
2/2015	Ginger Neuhart	Clerk/Treas.	\$800	4486	2/26/2015	\$1,800	(\$1,000)	Clerk/Treas
1/2015	Ginger Neuhart	Clerk/Treas.	\$800	4482	1/21/2015	\$1,800	(\$1,000)	Clerk/Treasurer
12/2014	Ginger Neuhart	Clerk/Treas.	\$800	4475	12/26/2014	\$1,800	(\$1,000)	Clerk/Treas
11/2014	Ginger Neuhart	Clerk/Treas.	\$800	4469	11/28/2014	\$1,800	(\$1,000)	Clerk/Treas/Audit
10/2014	Ginger Neuhart	Clerk/Treas.	\$800	4466	10/30/2014	\$800	\$0	Clerk/Treas
9/2014	Ginger Neuhart	Clerk/Treas.	\$800	4463	9/17/2014	\$800	\$0	Clerk/Treas
8/2014	Ginger Neuhart	Clerk/Treas.	\$800	4457	8/28/2014	\$1,800	(\$1,000)	Clerk/Treas/Budgets
7/2014	Ginger Neuhart	Clerk/Treas.	\$800	4453	8/1/2014	\$1,800	(\$1,000)	Clerk/Treas/Budget Amendment
<b>Totals</b>			<b>\$30,400</b>			<b>\$68,400</b>	<b>(\$38,000)</b>	

**Note 1:** For these months, the Village could not locate a claims listing; however, the APA found minutes and claims published online.

**Note 2:** For these months, the Village could not locate a claims listing.

**Note 3:** See **Attachment B** for check images.

**VILLAGE OF ITHACA**  
**MAY 2013 THROUGH JUNE 2014 CHECK SUMMARY DETAIL**

**EXHIBIT B**

<b>Check #</b>	<b>Check Date</b>	<b>Cleared Date</b>	<b>Notes On Check</b>	<b>Check Amount</b>	<b>Approved Monthly Pay Amount</b>	<b>Variance</b>
4449	6/24/2014	6/26/2014	Clerk/Treas/Budget	\$1,800.00	\$800	(\$1,000)
4444	5/27/2014	5/29/2014	Clerk/Treas	\$800.00	\$800	\$0
4440	4/22/2014	5/1/2014	Clerk/Treas	\$800.00	\$800	\$0
4436	3/25/2014	3/27/2014	Prep Audit Report Clerk/Treas	\$1,800.00	\$800	(\$1,000)
4431	3/4/2014	3/6/2016	Clerk/Treas	\$800.00	\$800	\$0
4424	1/28/2014	1/30/2014	Clerk/Treas	\$800.00	\$800	\$0
4417	12/17/2013	12/19/2013	Budget & Audit Documents Clerk/Treasurer	\$1,800.00	\$800	(\$1,000)
4410	11/26/2013	11/29/2013	Clerk/Treas	\$800.00	\$800	\$0
4406		10/25/2013	Clerk/Treas	\$800.00	\$800	\$0
4404	9/17/2013	9/19/2013	Clerk/Treas	\$800.00	\$800	\$0
4399	8/27/2013	9/5/2013	Clerk & Postage	\$830.55	\$800	\$0
4394	7/30/2013	8/1/2013	Clerk/Treasurer & Postage	\$830.68	\$800	\$0
4391	6/25/2013	6/27/2013	Clerk/Treas	\$800.00	\$800	\$0
4389	5/28/2013	6/5/2013	Clerk/Treas	\$800.00	\$800	\$0
<b>Totals</b>				<b>\$14,261.23</b>	<b>\$11,200</b>	<b>(\$3,000)</b>

**Note 1:** Based on our examination of claims from July 2014 to August 2017, as well as other documentation, the Clerk/Treasurer was to be paid \$800 each month. Therefore, the APA used \$800 to calculate the potentially fraudulent payments from May 2013 to June 2014.

**Note 2:** Two checks (4399 & 4394) included reimbursement amounts. For those checks, the APA deducted amounts before comparing the check amount to the approved amount.