

MINUTES OF THE DEKALB COUNTY DRAINAGE BOARD MEETING OF SEPTEMBER 3, 2020

Chairman Randall J. Deetz called the regular meeting of the DeKalb County Drainage Board to order at 8:30 a.m., Thursday September 3, 2020. Answering roll call was Randall J. Deetz; Michael E. Krehl; Donald D. Grogg and Jacqueline R. Rowan. Bill Hartman was absent.

ALSO PRESENT: Drainage Board Attorney Shannon E. Kruse; Administrative Assistant Brenda Myers; Surveyor Mike Kline and staff member Nate Frye.

IN ATTENDANCE: Susan Sleeper, Auditor's office

APPROVAL OF MINUTES: A motion was made by Jacqueline Rowan to approve the Minutes of August 27th, 2020 with an addition/clarification as was noted, seconded by Don Grogg, motion carried.

APPROVAL OF CLAIMS: A motion was made by Mike Krehl to approve the claim in the amount of \$1,295.00 for September Attorney Fees, seconded by Don Grogg, motion carried.

Attorney Fees month of September	\$1,295.00
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AUDITORS OFFICE: *(Reference Drainage Board Minute Book 15, pages 230, 319 and 325 regarding \$178,000.00 unaccounted for).* Present is First Deputy Auditor Susan Sleeper, DeKalb County Auditor's Office, who has completed research on the balances from 2006 to 2019 with the determination being made that the inability to balance came about and compounded over many years due to errors in the manual hand ledger entries; either they didn't write receipts/disbursements in at all, wrote them incorrectly, or made errors when adding and subtracting – and these errors carried over when LOW Financial was implemented. Then a previous Auditor Deputy moved the drain records to an external program called ACCESS but when the drain records were input into the system it was not correct, therefore compounding more errors. When Deputy Sleeper began in 2013, she put the drain records back in the LOW Financial with balances that were provided to her by the Surveyors office, NOT knowing that the State ONLY went by the balance of the Auditors Office when auditing; the balances given were not accurate which was discovered later on. A mixture of all the above caused the errors that have now been corrected with adjusting entries approved by State Auditor Bill Akey on 8/28/2020. The net balance that needs to be resolved is (-\$16,297.56) after all the research from 2006 to 2019 was completed. Steuben County and Allen County Inter-County drains were OVERPAID by a total of \$7,977.63. Deputy Sleeper has NOT sent out the spring 2020 collections yet which means that we (*DeKalb County*) have the money to cover Steuben County's overpayment in full (\$7,637.63). Allen County has \$36.43 that can be applied toward the overpayment (\$340.00), that will leave Allen County with a balance owed to DeKalb County in the amount of \$303.57 (*this can be taken care of with each settlement collection until it is paid off*). So, the NET negative balance to resolve is (-\$8,319.93), which is amazing considering where we started Susan said. Per Bill Akey, he said that by a motion in the Drainage Board meeting to allow the Advance by County Account that has a balance of \$1,187,280.83 to PAY for the (\$8,319.93) and we will be in COMPLETE BALANCE AND COMPLIANCE WITH THE STATE!

Drainage Board Attorney Shannon Kruse strongly urged that both Steuben and Allen Counties be given a detailed explanation of these findings.

Susan stated that she will contact both Auditors in those two counties and explain.

Mike Krehl motioned to approve the Advance by County Account #62998 in the General Drain Fund #1158 to pay the (-\$8,319.93) in Drain Maintenance Fund #2700 to make the Drain Records whole and correct, with both Steuben and Allen County being notified of these findings. Seconded by Don Grogg and all approved.

There being no further business, meeting adjourned.

Randall J. Deetz, Chairman

Brenda F. Myers, Administrative Assistant