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***FINDINGS IN THE AUDIT OF
THE VILLAGE OF LA TOUR
August 2009***

In April 2009, the residents of the Village of La Tour voted to disincorporate the village. The disincorporation process is being handled by the Johnson County Commission, who has appointed a trustee to close all affairs of the village.

PREVIOUS AUDIT

A previous audit of the Village of La Tour, dated June 2005 (Report No. 2005-39) made 19 management recommendations to the city. Of those recommendations, five have been implemented, 13 have not been implemented and one is no longer applicable. Many of those prior conditions have been repeated in this report.

***ACCOUNTING CONTROLS,
RECORDS AND PROCEDURES***

There were numerous weaknesses in the village's accounting controls, records and procedures. There was no independent oversight or adequate segregation of duties related to the Village Treasurer's activities. A complete financial accounting system was not established. Restricted funds for motor vehicle-related receipts, domestic violence fees and law enforcement training fees were not accounted for properly. Monthly bank reconciliations were not documented and there were numerous inconsistencies in the presentation of receipts and disbursements. The Village Treasurer did not maintain a receipt log and/or receipt slips for monies collected and receipts were not deposited on a timely basis.

BUDGETS AND PLANNING

The village did not prepare and adopt annual budgets as required by state law or prepare an annual maintenance plan for village streets.

***MINUTES, MEETINGS AND
PUBLIC RECORDS***

There were several weaknesses with procedures for conducting and documenting board meetings. Board minutes did not always include sufficient detail of matters discussed and actions taken. In 2008, open meeting notice agendas used the same statement to indicate the potential for a closed meeting/session, although no closed meeting/session was planned or held. The village did not have a formal policy regarding public access to village records.

DISBURSEMENTS

The village did not have a formal bidding policy. The Board's review and approval of disbursements was not adequately documented. Invoices were usually not signed or initialed by the trustees and a list of all disbursements approved for payment by the Board was not prepared to accompany the minutes. The village did not have a formal written agreement for legal services or with the church providing meeting space for the village. The village was not consistent in reporting to the Internal Revenue Service (IRS) compensation paid to its employees. In addition, the village did not properly report to the IRS payments, totaling \$2,946, made to its attorney. In 2008, applicable federal and state taxes were not withheld for the police officers.

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