

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

**Paul D. Joyce, CPA
State Examiner**

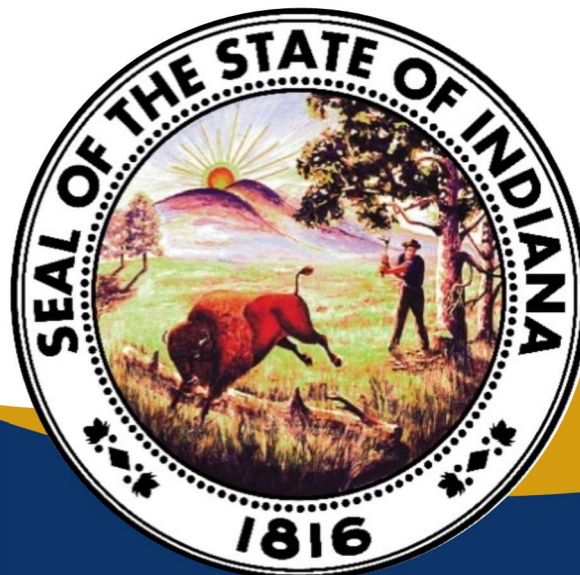
SPECIAL INVESTIGATION REPORT

OF

COLUMBUS TOWNSHIP

BARTHOLOMEW COUNTY, INDIANA

December 14, 2016 to November 22, 2024



FILED
05/21/2025

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INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY, INDIANA

This is a special investigation report for Columbus Township (Township), Bartholomew County, for the period December 14, 2016 to November 22, 2024, and is in addition to any other report for the Township as required under Indiana Code 5-11-1. All reports pertaining to the Township may be found at www.in.gov/sboa/.

We performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts and were limited to records associated with Township credit card expenditures. The Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Results and Comments, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

May 13, 2025

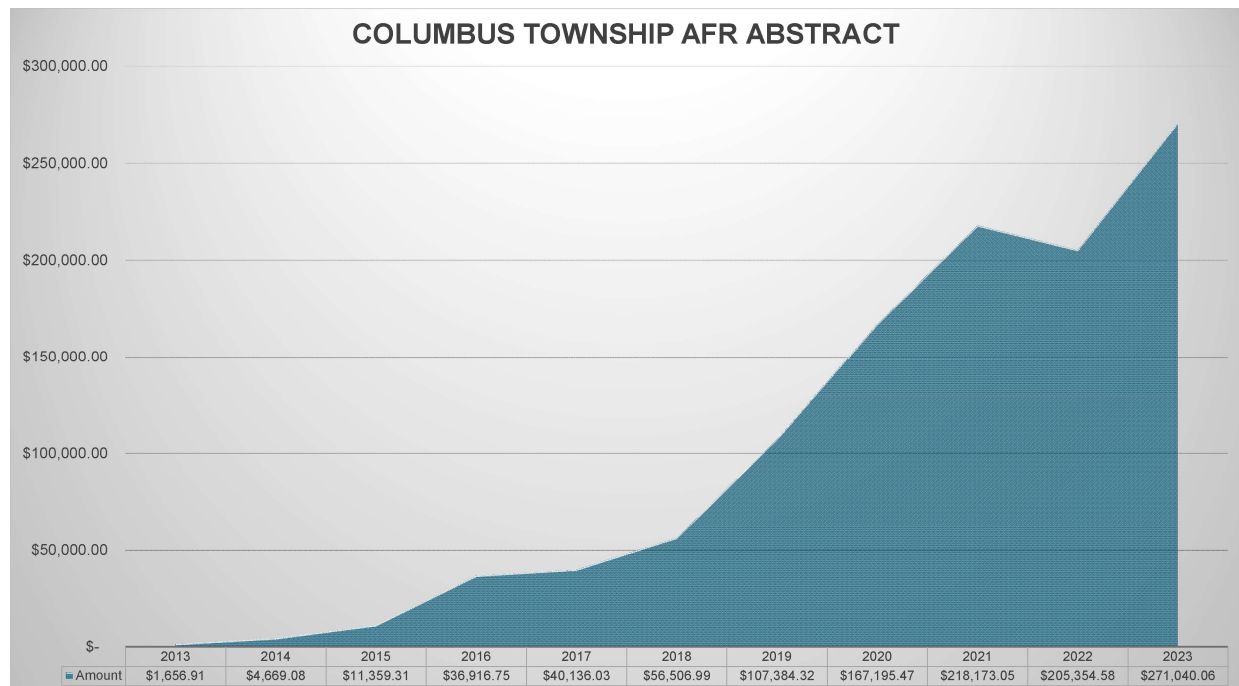
COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY RESULTS AND COMMENTS

BACKGROUND

Benjamin P. Jackson (Jackson) was caucused into office to be the Trustee on July 1, 2013, replacing late Trustee Frederick Barks. Jackson served as Trustee until November 22, 2024, when he resigned amid an investigation by the Indiana State Board of Accounts (SBOA) and the Indiana State Police (ISP).

On October 15, 2024, the SBOA was notified by an anonymous source that Jackson was misusing the Township credit card for personal expenses. The complainant alleged that Jackson used the Township credit card to purchase first class airline tickets for both himself and his spouse, Amy Jackson, on multiple occasions. Furthermore, the complainant also alleged an occasion when Jackson, Amy Jackson, the Deputy Trustee, the Deputy Trustee's spouse, and a case worker flew first class to a conference.

The SBOA reviewed the Township's Annual Financial Report (AFR) for 2023 and noted that the Township had reported \$271,040.06 in credit card expenditures during the calendar year. The SBOA then abstracted the AFRs for Jackson's entire time in office. From 2013 to 2023, the SBOA noted that the Township had reported \$1,120,392.55 in credit card expenditures. The following chart represents the visual growth in credit card expenditures for the years 2013 to 2023 during Jackson's time as Trustee:



On October 29, 2024, the SBOA visited the Township to review credit card statements. Upon arrival at the Township, the SBOA notified Jackson that we were there to review credit card statements due to a complaint received. When asked if any of the credit card purchases would stand out as personal, Jackson provided that there would not be any personal purchases. When asked about taking Amy Jackson with him to business conferences, Jackson stated that he had taken her many years ago but had repaid her airline ticket by check. Jackson then provided the SBOA with the Township's four most recent credit card statements while he retrieved further statements for review.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

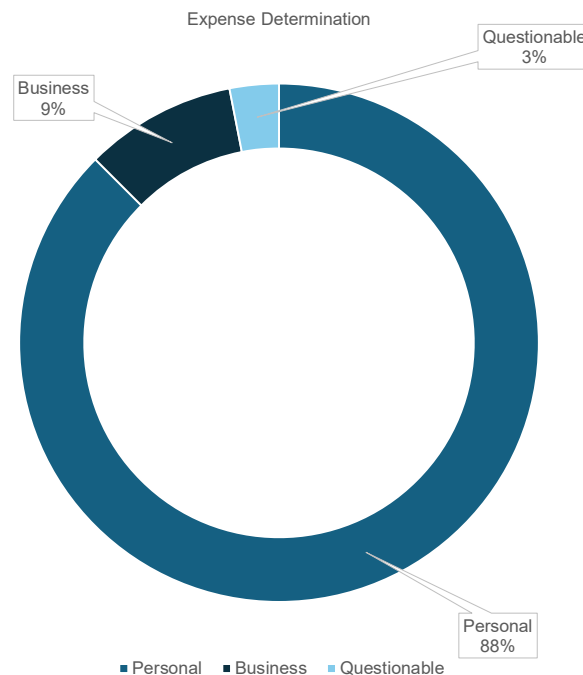
Upon review of the four most recent statements, it was apparent that the credit card was being used for personal expenditures. The SBOA then asked Jackson about the Township purpose for a pair of airline tickets purchased on April 11, 2024, for Jackson and Amy Jackson with the destination of Zurich, Switzerland. Jackson stated that at that time he felt it would be best if he didn't say anything further without his attorney present. Jackson then provided the SBOA with credit card statements for 2017 through 2024 for further review.

The SBOA then opened an investigation into credit card expenditures for the period of December 14, 2016, to November 22, 2024. The following describes noncompliance with the Indiana Code or the *Accounting and Uniform Guidelines Manual for Townships*.

UNAUTHORIZED PERSONAL USE OF TOWNSHIP CREDIT CARD

A review was conducted by the SBOA of the Township credit card statements for accounts held with Cardmember Service/Elan Financial Services for the period December 14, 2016, to November 22, 2024 (with the exception of April 2020 statement). That review identified that \$1,304,265.99¹ in payments were made by the Township to the credit card companies. Of the \$1,304,265.99, there was \$1,283,772.04 that was for purchases made on a Township credit card issued to Jackson. The SBOA determined that \$1,160,475.73 out the \$1,283,772.04 in credit card purchases made on the card issued to Jackson did not contain supporting documentation.

The SBOA reviewed each purchase made on Jackson's credit card to determine if it was for a Township function or purpose. Based on this review, the SBOA determined \$1,123,334.27 as personal expenses (88%), \$121,093.58 as Township business expenses (9%), and \$39,344.19 as questionable expenses (3%), as represented below:



¹ This amount does not include expenditures for the April 2020 statement, which was not made available for SBOA review.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Personal expenses incurred by Jackson of \$1,123,334.27 by year were as follows:

Year	Amount
2016	\$ 529.64
2017	8,205.83
2018	31,756.00
2019	92,668.48
2020	138,020.63
2021	208,242.30
2022	183,446.13
2023	253,296.05
2024	207,169.21
Total	<u>\$ 1,123,334.27</u>

The SBOA further categorized the \$1,123,334.27 in personal expenses by category as follows:

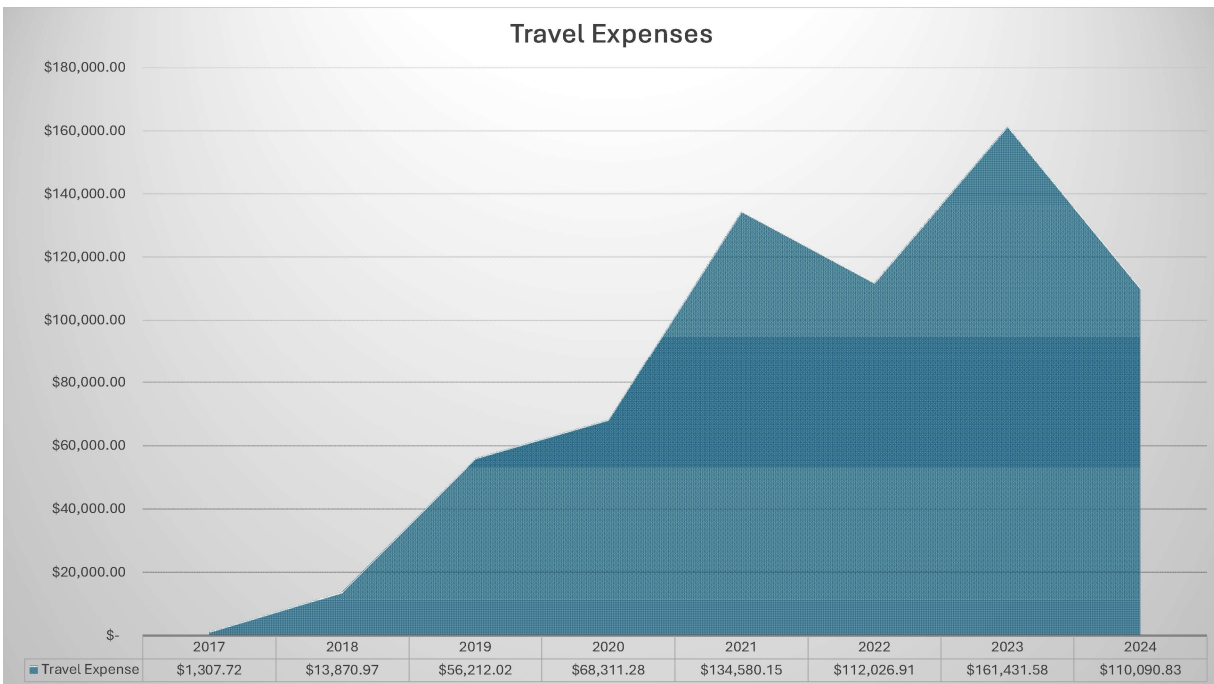
Category	Amount
Travel	\$ 657,831.46
Retail	150,078.95
Tuition/School	90,915.97
Utilities	39,913.97
Meals	31,306.65
Vehicle	27,036.76
Grocery	23,596.69
Home Improvement	18,990.65
Health	16,487.08
Entertainment	15,002.97
Subscriptions	13,689.98
Fuel	12,814.45
Personal Services	5,164.81
Mailing	4,806.47
Gift Cards	3,735.00
Conferences	1,980.81
Taxes	1,969.23
Alcohol	1,816.34
Dry Cleaning	1,401.23
Cannabis	1,124.56
Pet	1,119.89
Cosmetic	1,079.72
Fees/Interest	960.73
Phone	509.90
Total	<u>\$ 1,123,334.27</u>

The following gives additional information regarding major categories of expenses noted above.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Travel

The SBOA determined that \$657,831.46 of the credit card expenditures was for personal travel. These travel expenses were incurred outside of Columbus, Indiana, and were for travel unrelated to Township business. Furthermore, many of the expenses incurred were for Amy Jackson, spouse of Jackson, and Jackson's three adult children: Isaac Jackson, Grant Jackson, and Anna Jackson. The following visually represents the travel expenses incurred by year:



COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

The following schedule breaks down the travel expenses by type:

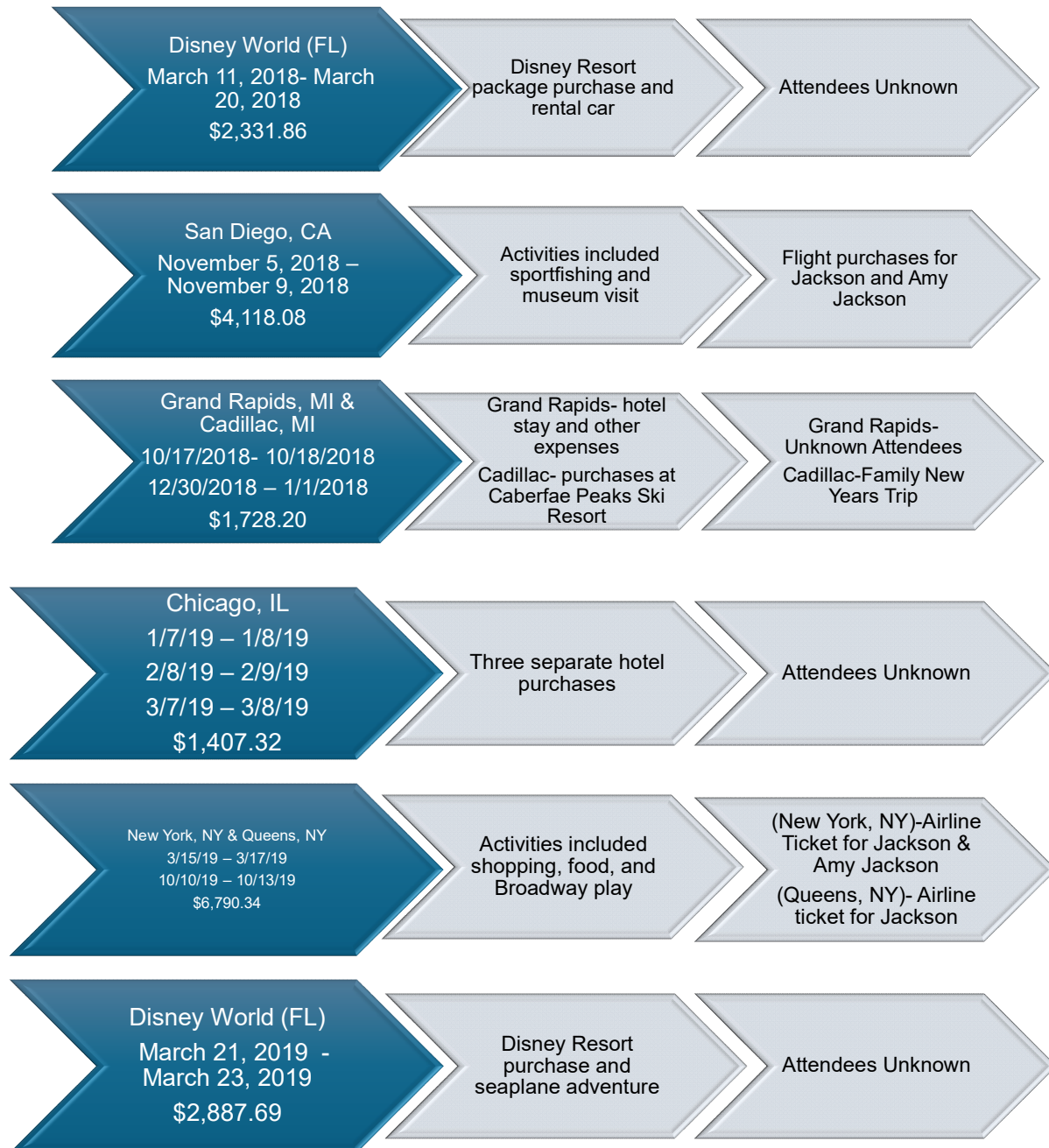
Type	Amount
Hotel/Resort	\$ 166,894.50
Airfare	132,500.90
Entertainment	97,917.87
Booking Services	69,623.63
Meals	47,550.78
Car Rentals	34,811.04
Retail	31,435.30
Transportation	13,180.99
Fuel	12,617.58
Travel Insurance	11,602.62
Rentals	8,780.34
Grocery	6,311.20
Sports	6,267.54
Spa	4,342.40
Subscriptions	3,267.05
Parking	3,237.00
Fees	2,834.88
Alcohol	1,319.04
Tolls	1,201.16
Services	1,144.10
Coffee	496.62
Misc.	457.29
Tobacco	37.63
Total	<u>\$ 657,831.46</u>

Out of this total, the SBOA was able to attribute \$498,945.95 of these expenses to specific trips. The remaining travel expenditures did not contain enough information to determine what trip they belonged to. In addition to the credit card statements, in many instances, the SBOA was able to confirm trips from a review of photos on Jackson's Facebook page. The SBOA reviewed expenses to create a timeline of how long and when these trips took place.

The expense category that was unable to be assigned to a specific trip was Booking Services (e.g., Travelocity, VRBO). These expenses did not include enough information on the credit card statements to determine what trip they belonged to. Additionally, many of the airline expenditures did not contain enough information to be able to confirm which flight and individual they belonged to.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

The following highlights individual personal trips taken by Jackson and/or his family paid for with the Township funds:



COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Miami, FL April 12, 2019 – April 15, 2019 \$5,053.42	Purchases at resort, retail stores, and fishing marina	Flight for Jackson – other attendees unknown
Frankfurt, Germany & Abu Dubai May 31, 2019 - June 18, 2019 \$11,350.44	Purchases for airfare, hotel/resort, and tours	Flight Purchases for Jackson and Son to Germany. Jackson Solo flight to Abu Dubai
Michigan and Ohio Trip July 4, 2019 - July 6, 2019 \$758.16	Kings Island trip, along with Soaring Eagle Water Park	Attendees unknown
New York – Pennsylvania – West Virginia July 27, 2019 – August 9, 2019 \$3,661.06	Hotel/Resort purchases in NY, PA, & WV including Ace Adventure Resort	Attendees Unknown
Kansas City, MO October 5, 2019 – October 7, 2019 \$958.94	Hotel purchase and Worlds of Fun Amusement Park purchase	Attendees Unknown
Grand Rapids, MI & Cadillac, MI 10/16/2019 – 10/17/2019 12/27/2019 – 12/29/2019 \$4,230.26	Day Trip to Grand Rapids, MI & trip to Caberfae Peaks in Cadillac, MI	Day Trip – Unknown Attendees Caberfae Peaks Stay- Family Vacation

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Melbourne, Australia & Auckland, NZ January 26, 2020 – January 31, 2020 \$11,657.49	Purchases included event tickets, hotels in New York and Melbourne, flight to Auckland, & \$5,412.25 on airfare	Airline Ticket Purchase for Jackson Only
Mackinac Island, MI July 4, 2020 – July 7, 2020 \$2,041.34	Purchases included entertainment and shopping	Attendees Unknown
Anderson, SC & Kodak, TN July 16, 2020 – July 20, 2020 \$869.80	Fishing, fuel, and grocery expenses	Attendees Unknown
Fayetteville, WV August 3, 2020 – August 6, 2020 \$5,070.69	\$4,219.50 in purchases at Ace Adventure Resort and rental car	Attendees Unknown
Long Key, FL August 26, 2020 – September 4, 2020 \$14,245.35	RV Resort Park expenses, Seaplane Adventure, and boat tour	Attendees Unknown
Disney World (FL) October 2, 2020 – October 9, 2020 \$6,705.24	Disney Resort & ticket purchases	Attendees Unknown

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Elizabeth, IN October 16, 2020 – October 17, 2020 \$591.26	Stay at Hotel/Casino and \$129.37 in spa expenses.	Attendees Unknown
Steamboat, CO December 20, 2020 – December 31, 2020 \$18,874.87	Purchases at two Ski Resorts, rental car, hotel stay in Kansas City	Attendees Unknown
St Louis, MO January 29, 2021 – January 30, 2021 \$1,392.34	Four Seasons Hotel stay, and \$470.99 Four Seasons spa purchase	Attendees Unknown
Disney World (FL) Trip March 11, 2021 – March 20, 2021 \$12,235.04	Hotel purchases, Disney World tickets	Attendees Unknown
Key West, FL May 2, 2021 – May 4, 2021 \$2,849.29	Vacation Boat Rentals, ferry ride, and RV Resort	Attendees Unknown
Carolina Shores, NC June 20, 2021 – June 29, 2021 \$11,767.12	Stay at Resort, and Busch Garden's trip	Attendees Unknown

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Marathon, FL July 31, 2021 – August 6, 2021 \$13,074.94	Stay at Hawks Kay Resort, and boat rental	Attendees Unknown
Sandusky, OH August 31, 2021 – September 6, 2021 \$5,583.77	Stay at Kalahari Resort, and Cedar Point visits	Attendees Unknown
New York, NY October 15, 2021 – October 20, 2021 \$11,519.59	Metropolitan Opera tickets (\$925 each), and Broadway play attended	Airline Tickets Purchased for Jackson and Grant Jackson
Austin, TX October 23, 2021 - October 25, 2021 \$10,217.73	Formula 1 Race	Airline Tickets Purchased for Jackson & Isaac Jackson
Chicago, IL December 4, 2021 – December 5, 2021 \$2,929.48	Hotel and Meal Expenses	Attendees Unknown
Steamboat Springs, CO December 26, 2021 – January 2, 2022 \$19,941.93	Rental Car in CO, and Stay Ski Resort	Airline Tickets Purchased for Jackson, Amy Jackson, Anna Jackson, & Isaac Jackson

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Harbor Springs, MI January 28, 2022 – January 30, 2022 \$6,544.74	Rental car and entertainment tours	Attendees Unknown
Palisades, CA February 18, 2022 – February, 21 2022 \$15,455.94	Skiing, stay at Hyatt Resort, and rental car in Sacramento	Airline Tickets Purchase for Jackson, Amy Jackson, and Isaac Jackson
Salt Lake City, UT March 12, 2022 – March 20, 2022 \$15,115.26	Ski Trip and resort stay and rental car in Salt Lake City	Airline Tickets purchased for Jackson, Amy Jackson, Anna Jackson, and Isaac Jackson
Chicago, IL 3/29/2022-3/30/2022 8/27/2022 10/28/2022-10/29/2022 \$2,543.56	Three trips to Chicago	Attendees Unknown
Bardstown, KY & Cookeville, TN 4/22/2022 – 4/24/2022 5/20/2022 – 5/22/2022 \$1,439.46	Bardstown, KY– 5 Distilleries/Winery visited	Attendees Unknown
Europe Trip 2022 June 18, 2022 – July 12, 2022 \$23,470.65	Purchases in Italy, Germany, Austria, Switzerland, & Indianapolis before flight	Airline Tickets purchased for Jackson, Amy Jackson, Anna Jackson, Grant Jackson, and Isaac Jackson

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Washington, DC & Kitty Hawk, NC July 24, 2022 – July 27, 2022 \$3,404.40	Hotel purchased in Kitty Hawk and Washington, DC	Airline ticket purchased for Jackson
Long Key, FL October 8, 2022 – October 15, 2022 \$8,299.21	Fiesta Key RV Resort, Pennekamp Park visit, and hotel in Macon, GA	Attendees Unknown
Snowmass Village, CO December 1, 2022 – December 6, 2022 \$10,543.81	Rental Car in CO, skiing, stay at Viewline Resort and Woodrun Place Condominiums	Airline Purchases for Jackson and Isaac Jackson
Salt Lake City, UT December 25, 2022 – January 2, 2023 \$17,994.54	Stay at Ski Resorts and spa expenses	Airline Tickets purchased for Jackson, Amy Jackson, Anna Jackson, Grant Jackson, and Isaac Jackson
Disneyland (CA) Trip January 25, 2023 – January 30, 2023 \$11,462.55	Stay at Disney Resorts and visit to Disney Land Park	Airline Tickets Purchased for Jackson and Amy Jackson
Chicago, IL 2023 Pt. 1 2/11/2023-2/13/2023 4/21/2023-4/22/2023 6/9/2023-6/11/2023 \$4,128.35	Three trips to Chicago with visits to Soldier Field, Lincoln Park Zoo, and other expenses	Attendees Unknown

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Chicago, IL Pt. 2 9/1/2023-9/2/2023 10/27/2023-10/29/2023 \$2,608.34	Two trips to Chicago with expenses related to hotels, meals and retail shopping	Attendees Unknown
Harbor Springs, MI & Livonia, MI 2/19/2023-2/20/2023 8/5/2023-8/6/2023 \$3,188.15	Stay at Boyne Mountain Resort	Attendees Unknown
San Francisco, CA/Mammoth Lakes, CA February 28, 2023 - March 20, 2023 \$22,062.57	Hotel stay & rental cars in Mammoth Lakes, CA and San Francisco, CA	Airline Purchases for Jackson, Amy Jackson, Anna Jackson, and Isaac Jackson
Coldwater, MI – Chicago, IL – Fairfield, OH May 26, 2023 – June 4, 2023 \$981.25	Expenses in Coldwater, MI, Chicago, IL, & Fairfield, OH. No hotel purchases	Attendees Unknown
Anderson, SC June 29, 2023 – July 6, 2023 \$4,494.56	Expenses for boat rental, and hotel stay in Tennessee	Attendees Unknown
Europe Trip 2023 July 11, 2023 – July 29, 2023 \$21,821.70	Purchases in Germany, Italy, France, and Austria. rental car purchase in Germany	Airline Tickets Purchased for Jackson, Amy Jackson, Anna Jackson, and Grant Jackson

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

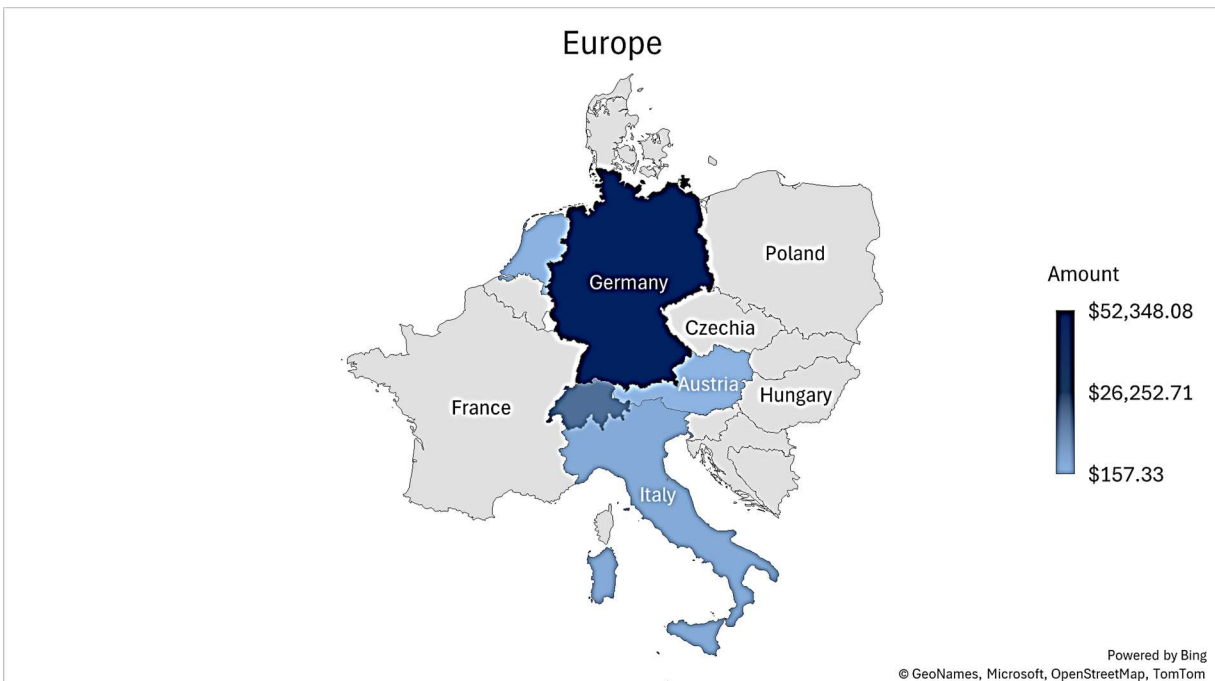
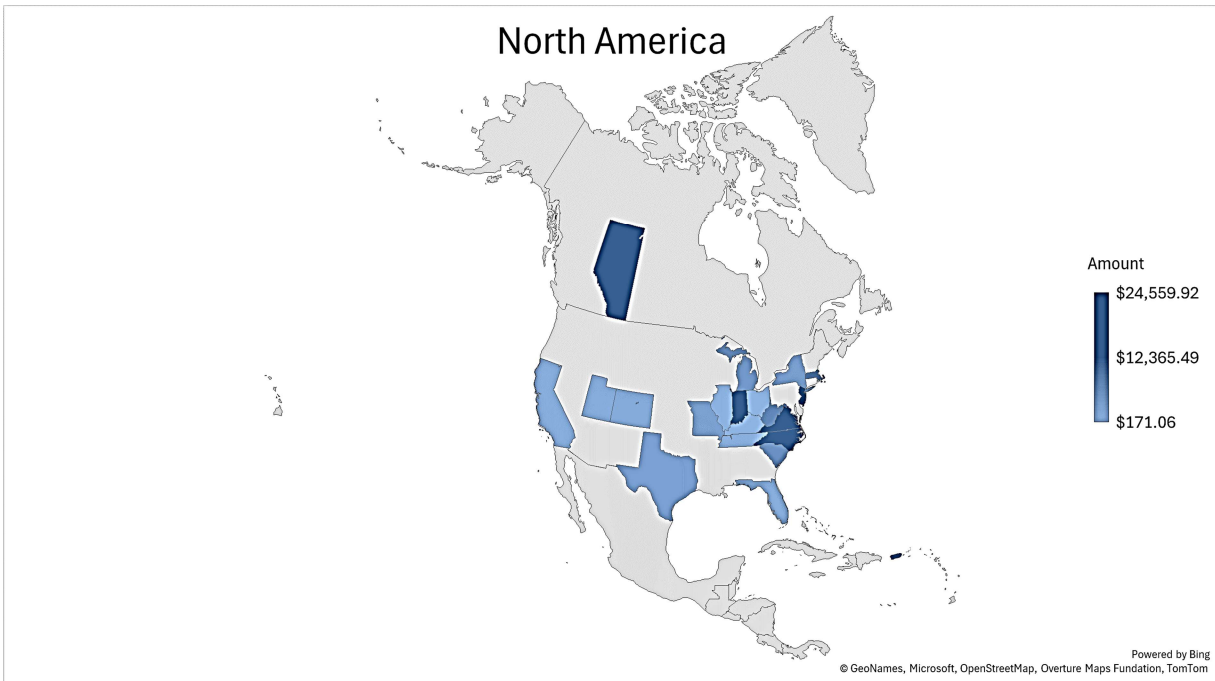
<p>Long Key, FL September 8, 2023 – September 17, 2023 \$9,323.08</p>	<p>Stay at Fiesta Key RV Resort, and Seminole Hard Rock Hotel</p>	<p>Attendees Unknown</p>
<p>Mammoth Lakes, CA November 30, 2023 – December 5, 2023 \$9,225.28</p>	<p>Rental car in Mammoth Lakes and skiing expenses</p>	<p>Airline Tickets Purchased For Jackson, Amy Jackson, Anna Jackson, & Isaac Jackson</p>
<p>Winter Parks, CO December 25, 2023 – January 2, 2024 \$24,559.92</p>	<p>Ski Trip in Winter Parks, and rental car purchase</p>	<p>Airline Tickets Purchased For Jackson, Amy Jackson, Anna Jackson, Grant Jackson, & Isaac Jackson</p>
<p>Snowshoe, WV January 12, 2024 – January 15, 2024 \$4,811.24</p>	<p>Stay at Snowshoe Mountain Ski Resort, and rental car in Columbus.</p>	<p>Attendees Unknown</p>
<p>Calgary, Canada January 25, 2024 – January 30, 2024 \$6,539.57</p>	<p>Stay at Fairmount Chateau Lake Louise, hotel stay in Chicago prior to flight.</p>	<p>Airline tickets purchased for Jackson and Amy Jackson</p>
<p>Steamboat Springs, CO March 8, 2024 – March 14, 2024 \$12,508.56</p>	<p>Stay at Steamboat Ski Resort, stay in Chicago prior to flight, and rental car in Hayden, CO</p>	<p>Airline Ticket Purchased for Jackson, Amy Jackson, and Isaac Jackson</p>

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

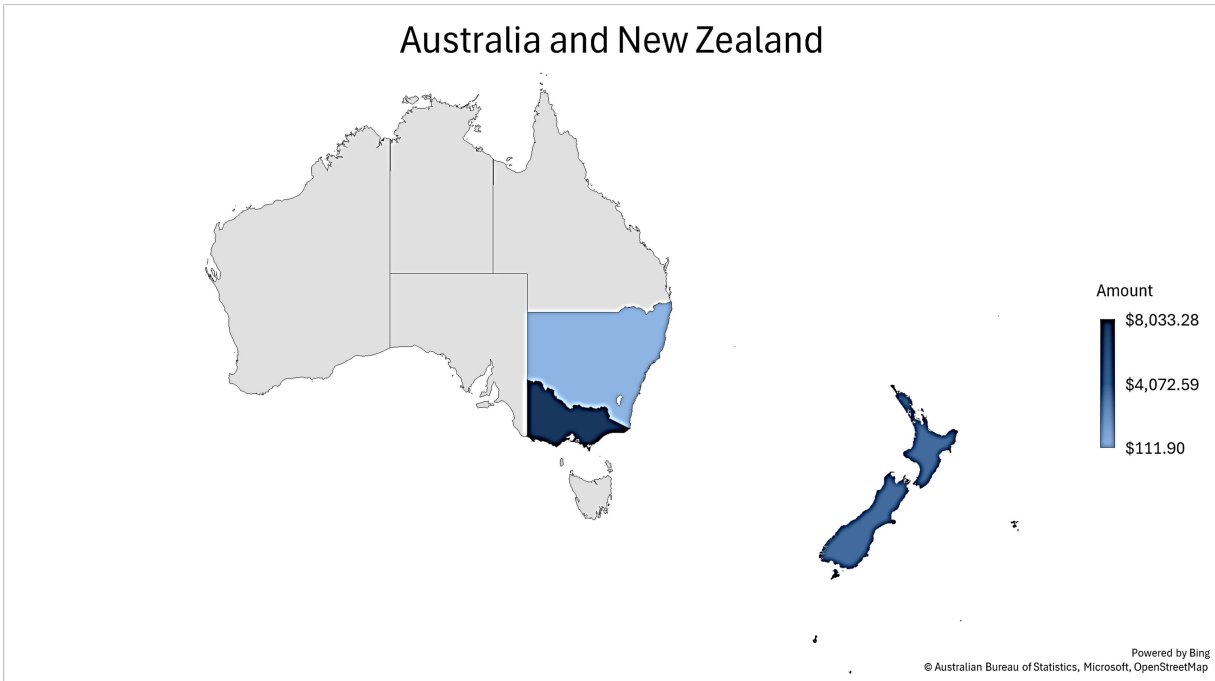
<p>Disney World (FL) March 19, 2024 – March 29, 2024 \$12,246.29</p>	<p>Stay at Fiesta Key RV Resort, Disney World Resort, Disney World Tickets, and sport fishing</p>	<p>Attendees Unknown</p>
<p>Boston, MA May 2, 2024 – May 4, 2024 \$3,520.47</p>	<p>Expenses In Chicago prior to flight, rental car in Columbus and Boston, and music school for G. Jackson</p>	<p>Airline tickets purchased for Jackson and Grant Jackson</p>
<p>Chicago, IL May 23, 2024 – May 26, 2024 \$6,013.75</p>	<p>Expenses at Wrigley Field, Stay at Hotel Zachary, and indoor skydiving</p>	<p>Attendees Unknown</p>
<p>San Jaun, PR June 11, 2024 – June 20, 2024 \$10,402.59</p>	<p>Hotel Stay in Chicago prior to flight and travel expenses in Puerto Rico</p>	<p>Airline Tickets Purchased for Jackson, Amy Jackson, Anna Jackson, Isaac Jackson, and Judith Jackson</p>
<p>Europe Trip 2024 August 11, 2024 - September 1, 2024 \$18,683.20</p>	<p>Expenses In Chicago prior and after flights, purchases in Switzerland, Germany, Austria, & Italy</p>	<p>Airline Tickets Purchased for Jackson and Amy Jackson</p>
<p>Disney World (FL) October 13, 2024 – October 16, 2024 \$6,833.75</p>	<p>Stay at Disney World Resorts, and Disney World visits</p>	<p>Attendees Unknown</p>
<p>Chicago, IL October 26, 2024 – October 28, 2024 \$1,876.17</p>	<p>Rental car and \$568.56 purchase at Blackstone, Autograph (Restaurant)</p>	<p>Attendees Unknown</p>

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

The following graphics illustrate the personal travel and expenses represented on world maps by State/Province/Country:



COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

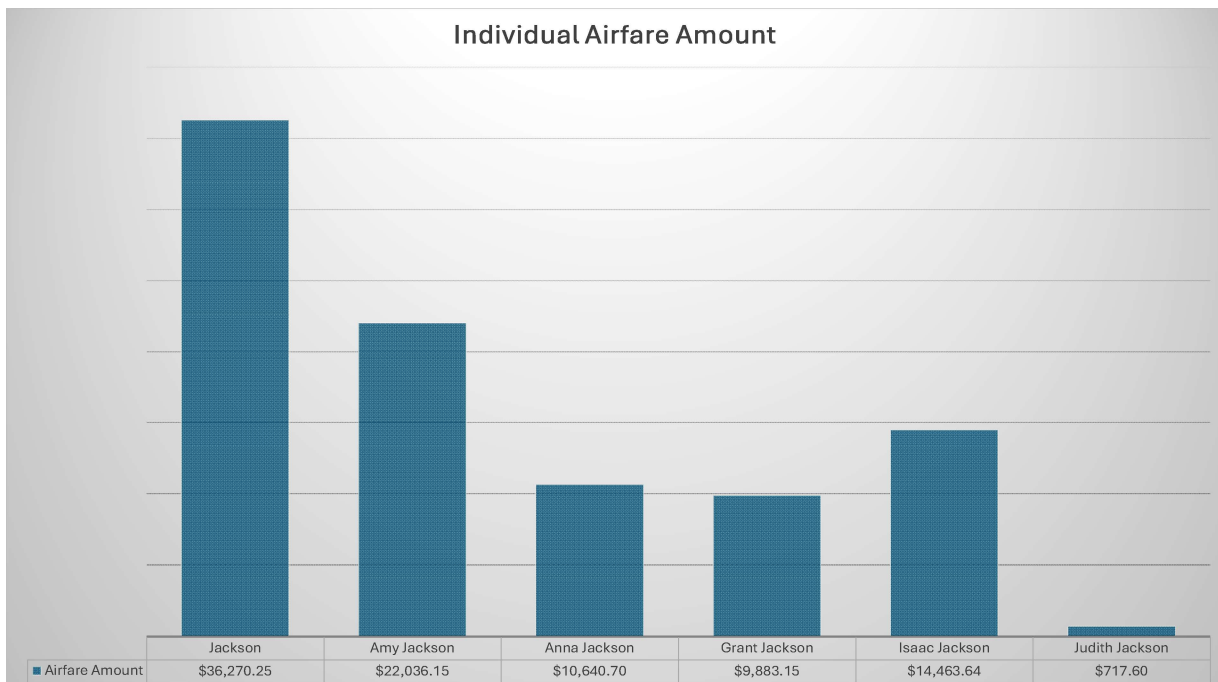


COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

In addition to these trips, the SBOA documented the following airline tickets purchased for Jackson's adult children that were not included in the above trips:

Adult Children Only Flights		
Anna Jackson Orlando, FL - March 3, 2024 Zurich, Switzerland - June 23, 2024	Grant Jackson Munich, Germany – August 14, 2023 Atlanta, GA - July 4, 2024	Isaac Jackson Frankfurt, Germany – May 27, 2020 Denver, CO – June 26, 2021 Denver, CO – January 27, 2023

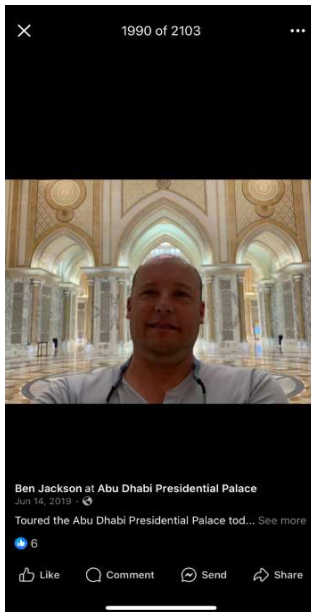
The following represents the total dollar amount in personal airfare purchases that was attributed to each individual during the investigation period. The dollar amount represented for Jackson does not include airfare expenses incurred during documented business conferences:



COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

The following pictures were posted on Jackson's Facebook page. The trip location and date are noted above each photo:

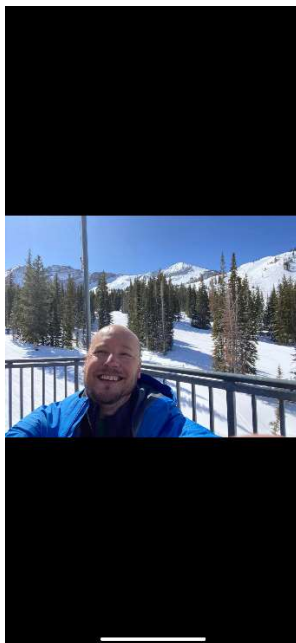
Abu Dubai, June of 2019



Steamboat Springs in Colorado, December of 2021



Salt Lake City, Utah, March of 2022



Florence, Italy, Summer of 2023



COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Retail

The SBOA documented \$150,078.95 in personal expenditures paid with the Township credit card that were attributed to retail purchases. The following shows the breakdown of the \$150,078.95 by type:

Type	Amount
E-Commerce	\$ 62,798.68
Misc. Online	33,387.12
Clothing	18,547.46
Sports	10,718.75
Local	7,732.59
Dress Clothes	5,772.93
Music	2,698.62
Photo	2,169.28
Sunglasses	1,750.48
Sleep Patches	1,094.28
Bedding	1,020.82
Coffee	1,019.23
Luggage	712.94
Furniture	655.77
Total	<u>\$ 150,078.95</u>

As shown above, E-Commerce was the highest expenditure type in the retail category. The SBOA identified expenditures from Amazon and Amazon Marketplace as E-Commerce.

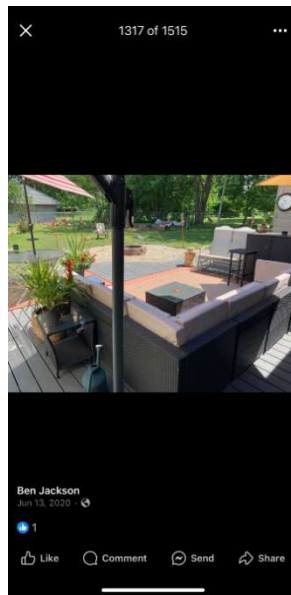
On February 12, 2025, the SBOA returned to the Township to retrieve supporting documentation for the Amazon purchases made from the Township's Amazon account. We reviewed \$88,348.72 in expenditures made from Amazon and determined \$62,798.68 as personal expenses. To investigate whether these purchases may have been made in furtherance of Township purposes, the SBOA visited locations the items might reasonably be expected to appear. However, none of the Amazon purchases noted below were located at the Township office, homeless shelter, or fire department:

- 3 Elkay Water Bottle Refilling Stations
- Champion Portable Natural Gas Generator
- Stage Lighting
- 6 Espresso Coffee Machines with brands including two Gevi Machines, two Calphalon Machines, Mueller, and Ninja
- 8 Pairs of Apple AirPods
- 4 JBL Speakers
- 2 Go Pro Cameras
- 2 German Chess Sets
- 3 Racing Wheels for Sony PlayStation
- Ukoke Cordless Tiller/Cultivator
- Rainpoint Sprinkler & Irrigation Kit
- Craftsman Hedge Trimmers, Leaf Blower, and batteries
- Husquevarna 3-Bin Bagger attachment for mower

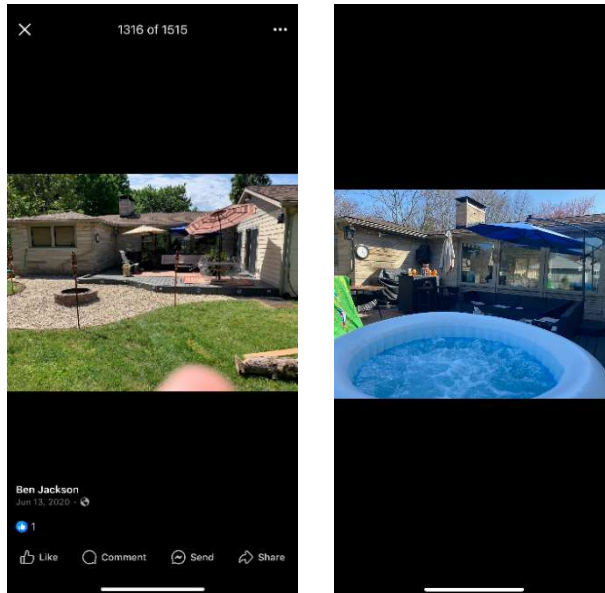
COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

- 4 Sets of Noise Cancelling Headphones with brands including Bose, LINNER, COWIN, and Willnorn
- SUB Home Tap Draft Beer Machine by Hopsy
- Fishing Rods and Fishing Gear
- Skiing Gear and apparel (ex. Ski Helmet, Ski Goggles, Ski Pants, Ski Socks, and Skiing Accessories)
- Multiple Pairs of Boots and Boot Dryers
- Ring Doorbell
- Backyard Deck and Landscaping job/items, including the following:
 - Outdoor furniture sets, outdoor furniture covers, outdoor dining table, outdoor string lighting, outdoor lighting fixtures, outdoor stool
 - Deck spacing tool, deck spacing tape, joist tape, and LED deck lights
 - Miter Saw, EverEdge Lawn Edging for Landscaping
 - Titan Outdoors Adjustable Grill
 - Coleman AirJet Inflatable Hot Tub

The SBOA attributed \$8,198.33 in expenditures to backyard deck and landscaping from April 2020 to June 2020. The following photos of a backyard and landscaping job completed in spring/summer of 2020 at Jackson's residence were uploaded to Jackson's Facebook page:



COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)



Tuition/School

The SBOA documented \$90,915.97 in personal expenditures paid with the Township credit card that were attributed to tuition or school expenses. These expenditures were made to the following institutions:

- DePaul University - Chicago, Illinois
- DePauw University - Greencastle, Indiana
- Indiana University - Bloomington, Indiana (Beginning in September of 2024)
- Longy School of Music, Bard College - Cambridge, Massachusetts (Grant Jackson)
- Dancers Studio, INC - Columbus, Indiana

Isaac Jackson attended DePauw University in Greencastle, Indiana. He incurred expenses at DePauw University from April 18, 2018 to April 15, 2020.

Grant Jackson attended DePauw University in Greencastle, Indiana. He incurred expenses at DePauw University from April 10, 2020 to May 22, 2024.

Anna Jackson is currently attending DePaul University in Chicago, Illinois.

In addition to expenses incurred at these institutions, the SBOA documented a recurring monthly charge that appears to be for rent in Chicago, Illinois, from May of 2023 until October of 2024. The SBOA attributes this to Anna Jackson's college/school expenses.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

The following is the vendor/type breakdown of the \$90,915.97 attributed to tuition/school expenses:

<u>Vendor/Type</u>	<u>Amount</u>
DePauw University	\$ 36,133.84
Rent - Chicago	22,770.11
DePaul University	19,095.03
Dance	4,425.30
Misc.	3,333.71
Music	3,122.79
Online	<u>2,035.19</u>
Total	<u><u>\$ 90,915.97</u></u>

Through a subpoena, the SBOA received documentation from DePauw University which identified the tuition payments received for Isaac and Grant Jackson as follows:

<u>Name</u>	<u>Amount</u>
Isaac Jackson	\$ 4,678.05
Grant Jackson	<u>31,455.79</u>
Total	<u><u>\$ 36,133.84</u></u>

Payments totaling \$41,865.14 for Anna Jackson's tuition and school expenses included \$19,095.03 to DePaul University and \$22,770.11 in Chicago rent expenditures.

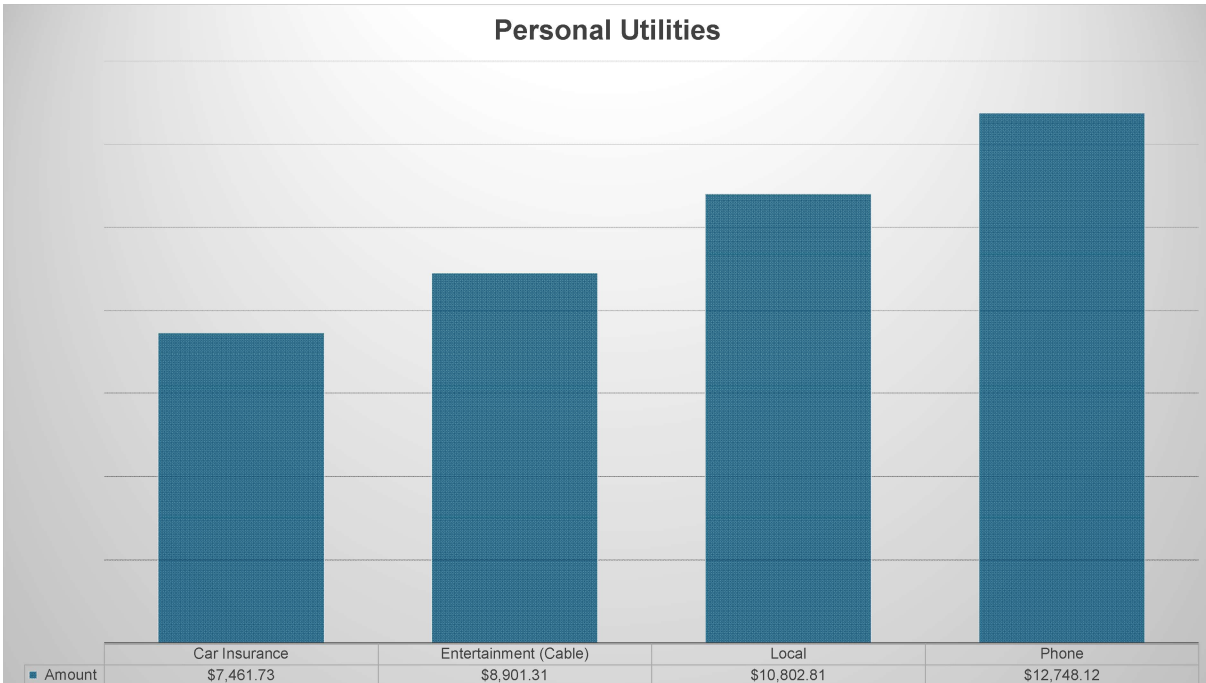
Personal Utilities

The SBOA documented \$39,913.97 in expenditures paid with the Township credit card to the following vendors for Jackson's personal utility billings:

- CenterPoint Energy (Local)
- City of Columbus Utilities (Local)
- Comcast (Entertainment)
- Duke Energy (Local)
- Geico Auto Insurance (Car Insurance)
- United Way of Bartholomew County (Local)
- Vectren Utility (Local)
- Verizon Wireless (Phone)

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

The following details the personal utilities expenses by type:



Vehicle

The SBOA documented \$27,310.79 in personal vehicle expenditures paid with the Township credit card. The following details vehicle expenses by type:

Type	Amount
Repairs	\$ 16,585.21
RV	6,795.50
Retail	2,039.36
Rentals	923.91
Carwash	722.82
BMV	214.88
Parking	29.11
Total	<u><u>\$ 27,310.79</u></u>

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Home Improvement

The SBOA documented \$18,990.65 in personal home improvement expenditures paid with the Township credit card. This total does not include home improvement purchases made from Amazon. The following details home improvement expenses by type:

<u>Type</u>	<u>Amount</u>
Retail	\$ 8,616.90
Carpet	4,163.67
Plumbing	2,595.53
Landscaping	1,353.48
Electric	1,261.75
Flooring	<u>999.32</u>
Total	<u>\$ 18,990.65</u>

Health

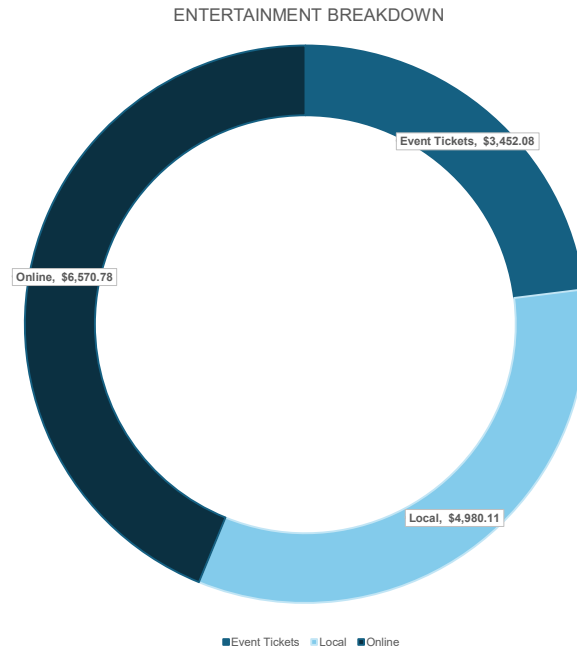
The SBOA documented \$16,487.08 in personal health expenditures paid with the Township credit card. The following details health expenses by type:

<u>Type</u>	<u>Amount</u>
Dental	\$ 8,664.10
Specialty Surgery	2,448.91
Orthopedic	2,228.98
Other-Local	980.98
Hospital	785.23
Aesthetic Surgery	664.28
Covid Clinic	299.00
Chiropractor	265.60
Optometrist	<u>150.00</u>
Total	<u>\$ 16,487.08</u>

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Entertainment

The SBOA documented \$15,002.97 in personal entertainment expenditures paid with the Township credit card. This total does not include entertainment expenses included in the travel or subscription categories. The following details entertainment expenses by type:



Personal Services

The SBOA documented \$5,164.81 in personal services expenditures paid with the Township credit card. The following details personal services expenses by type:

Type	Amount
Massage	\$ 2,474.72
Debt Recovery	1,709.45
Printing	474.42
Shoe Repair	240.72
Locksmith	155.53
Haircut	91.12
Misc.	18.85
Total	<u>\$ 5,164.81</u>

Cannabis

The SBOA documented \$1,124.56 in expenditures made to an online cannabis vendor paid with the Township credit card. Per the vendors website, the types of products sold are cannabis gummies, cannabis flower, cannabis edibles, cannabis beverages, cannabis pre-rolls, cannabis concentrates, cannabis vapes, and cannabis themed merchandise.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Interview of Township Accounting Clerk

On November 25, 2024, the SBOA and the ISP returned to the Township for an interview with the Accounting Clerk, Allen K. Smith II (Smith). During the interview, we learned the following information regarding the payment of the credit card expenditures:

- Smith stated that he had made payments to the Credit Card company regularly from 2013 until mid-2018. During this period, he was provided with the statements and confirmed that all purchases on the statements had receipts to support the purchases.
- Around October of 2018, Jackson began preparing the checks for the credit card statements. Smith stated that he did not question Jackson at that time about why he wanted to pay the credit card expenditures as Jackson was his boss.
- Smith stated that all employees had separate sign-in accounts for the Township's accounting software system. Any checks that Smith had prepared would have his initial (AS) on the check. Any checks that had been prepared by Jackson would have Jackson's initials (BJ) on the face of the check.

After this meeting with Smith, the SBOA reviewed the Township's accounting software system and the copies of the cancelled checks provided by the bank to determine who created the checks to the credit card company, and if they were edited by anyone after the creation. Prior to December 2019, the cancelled checks reviewed by the SBOA did not contain a set of initials indicating who created the check. For checks prior to December 2019, the SBOA was able to review the accounting software system, which included the data for which user created the checks. Beginning in October 2018, Jackson prepared the checks for the credit card expenditures. From October 2018 on, Jackson prepared every check in the accounting software system that was made out to the credit card vendor.

Jackson Interview and Additional Investigative Procedures

On December 2, 2024, the SBOA was present for an interview of Jackson, with his attorney present, conducted by the ISP at the Bartholomew County Sheriff's Office. In this meeting, Jackson provided the following information:

- Jackson was the only employee or family member who was aware of him using the Township credit card for personal expenses.
- Jackson took over his family's financials in early 2017 due to health-related issues with Jackson's spouse.
- No other Township employees used their credit cards personally. They would provide receipts to Jackson for all their purchases made on the credit cards.
- Jackson confirmed that no direct Township Assistance claims were paid with the Township credit card.
- Jackson said he would receive the credit card statements via mail, prepare the check, and mail the check. No employee other than Jackson would review the statement. He confirmed that he rarely had supporting documentation for his purchases.
- Jackson confirmed that he would use random budget codes for credit card expenditures when writing checks to the credit card vendor.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

- Jackson provided that in January of 2020 he lied to Township employees that he was a keynote speaker at a homelessness conference in Australia. He confirmed that there was no conference that he attended. When asked, Jackson said he took this trip because he wanted to visit Australia.
- Jackson agreed to go through the credit card statements and highlight purchases as Personal, Unknown, and Business expenses.

On January 3, 2025, the SBOA, the ISP, and the Bartholmew County Prosecutor's Office were provided with scanned credit card statements from Jackson's attorney in which Jackson had identified each purchase as Personal, Business, and Unknown. The SBOA abstracted the expense determinations made by Jackson. The following summarizes Jackson's categorization of the credit card expenses:

<u>Category</u>	<u>Amount</u>
Personal	\$ 1,032,978.08
Business	162,646.14
Unknown	59,466.59
Nothing Noted	<u>28,681.23</u>
Total	<u>\$ 1,283,772.04</u>

Jackson provided the SBOA with an unsigned copy of the Township's Credit Card Use Policy during the October 29, 2024 Township visit. The Township's Credit Card Use Policy states the following:

"At the Columbus Township Board meeting on February 25, 2003, the Board agreed to and set forth the following Cred Card Use Policy.

1. The Trustee will [be] directly responsible for the issuance and use of all credit cards issued to the Columbus Township Trustee's Office.
2. All credit cards will be used solely for required operations of the office of the Columbus Township Trustee or for authorized travel expenses.
3. Use by other than the Trustee. The Trustee may allow use of a credit card, for township business, by another person. When the purpose for which the credit card has been issued is accomplished, the card shall be returned to the custody of the Trustee.
4. No personal purchases are authorized on Columbus Township Trustee credit cards.
5. Payment will not be made on the basis of a statement, or a credit card slip only. Procedures for payments will be no different than for any other claim. Supporting documents such as paid bills and receipts must be presented.
6. Any interest or penalty incurred due to late filing or furnishing of documentation by an office or employee should be the responsibility of that officer or employee.
7. If properly authorized, an annual fee may be paid."

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Indiana Code 36-6-4-17, regarding *Failure to perform duty; compensation; personal use of township funds*, states in relevant part:

" . . . (b) An executive is entitled to receive the following:

- (1) The executive's salary.
 - (2) Reimbursement for expenses that are reasonably incurred by the executive for the following:
 - (A) The operation of the executive's office.
 - (B) Travel and meals while attending seminars or conferences on township matters.
- . . .

The executive may not make any other personal use of township funds without prior approval by the legislative body of the township.

(c) An executive who fails to perform a duty imposed by section 3(12), 3(13), or 3(14) of this chapter or subsection (b) may be removed from office by an action under [IC 5-8-1-35](#) that is initiated under [IC 36-6-4.5](#)."

Pursuant to IC 36-6-6-10, a Township Trustee's salary is required to be set by salary ordinance or resolution by the Township Board. Per IC 36-6-6-10(e), there is a general prohibition against changing the Trustee's salary during the fiscal year for which the salary is fixed. Pursuant to these statutory provisions, Jackson's authorized salary was as follows:

2016: the SBOA did not locate
2017: the SBOA did not locate
2018: \$55,000/yr
2019: \$58,000/yr
2020: the SBOA did not locate
2021: \$60,750/yr
2022: \$62,000/yr
2023: \$63,850/yr
2024: \$68,000/yr

The total amount the SBOA requests Jackson repay the Township, as identified in this report, does not include any amount he may have lawfully received pursuant to a duly authorized salary ordinance.

The SBOA will not take exception to the use of credit cards by a unit provided the following criteria are observed:

1. The governing body must authorize credit card use through an ordinance/resolution, which has been approved in a meeting and documented in the minutes.
2. Issuance and use must be handled by an official or employee designated by the governing body.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance/resolution.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

4. When the purpose for which the credit card has been issued has been accomplished, the card must be returned to the custody of the responsible person.
5. The designated responsible official or employee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.
6. Credit cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment cannot be made on the basis of a statement or credit card slip only. Procedures for payments must be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee may be the personal obligation of the responsible officer or employee.
8. If authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Every effort should be made by the unit to avoid unreasonable or excessive costs. Unreasonable or excessive costs may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

We requested that Jackson reimburse the Township \$1,045,335.29 for unauthorized personal use of the Township credit card. The SBOA is additionally including a credit towards the unauthorized personal use of the Township credit card totaling \$13,533.64 for payments made towards the credit card outside of Township funds. (See Summary of Charges, page 48)

We requested that Jackson and Isaac Jackson, jointly and severally, reimburse the Township \$4,678.05 for tuition/school expenses paid with the Township's credit card. (See Summary of Charges, page 48)

We requested that Jackson and Grant Jackson, jointly and severally, reimburse the Township \$31,455.79 for tuition/school expenses paid with the Township's credit card. (See Summary of Charges, page 48)

We requested that Jackson and Anna Jackson, jointly and severally, reimburse the Township \$41,865.14 for tuition/school expenses paid with the Township's credit card. (See Summary of Charges, page 48)

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

UNSUPPORTED CREDIT CARD EXPENDITURES

The SBOA was not able to determine a business purpose for \$28,022.62 worth of expenditures made with the Township credit card. These expenditures did not have supporting documentation on file at the Township. These unsupported expenses were broken down into the following three categories;

<u>Category</u>	<u>Amount</u>
Home Improvement	\$ 12,751.20
Phone	9,895.70
Retail	<u>5,375.72</u>
Total	<u><u>\$ 28,022.62</u></u>

The Home Improvement category includes Lowe's and Home Depot purchases.

The Phone category includes Apple.com and Apple Itunes purchases.

The Retail category includes purchases from Amazon.com, Amazon Marketplace, Amazon Prime Transactions in Euros, Best Buy, and Appliance Repair. [These Amazon purchases were not included in the report provided from the Township's Amazon account.]

During Jackson's review of the credit card expenditures, Jackson categorized the \$28,022.62 as follows:

<u>Jackson's Determination</u>	<u>Amount</u>
Unknown	\$ 26,145.86
Business	1,486.78
Nothing Noted	411.05
Personal	<u>(21.07)</u>
Total	<u><u>\$ 28,022.62</u></u>

Indiana Code 36-6-4-5 states:

"The executive shall maintain:

- (1) a general account showing the total of all township receipts and expenditures; and
- (2) the financial and appropriation record of the township, which must include an itemized and accurate account of the township's financial affairs."

Indiana Code 36-6-4-6(b-c) provide:

"(b) For each sum of money paid by the executive, the financial and appropriation record must show:

- (1) the date it was paid;

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

- (2) to whom it was paid;
- (3) from what account it was paid; and
- (4) why it was paid.

(c) The state board of accounts shall prescribe the form of the financial and appropriation record."

Indiana Code 36-6-4-7 provides:

"(a) Each purchase for the township by the executive must be made on written order of the executive, certifying that sufficient funds have been appropriated to pay the full price of the purchase. The executive shall issue a warrant and pay for the purchase not later than receipt of the county treasurer's first semiannual distribution following the purchase.

(b) An executive who violates this section commits a Class C infraction and is liable on the executive's official bond for the value of the purchase."

Jackson provided the SBOA with an unsigned copy of the Township's Credit Card Use Policy during the October 29, 2024 Township visit. The Township's Credit Card Use Policy states the following:

"At the Columbus Township Board meeting on February 25, 2003, the Board agreed to and set forth the following Cred Card Use Policy.

1. The Trustee will [be] directly responsible for the issuance and use of all credit cards issued to the Columbus Township Trustee's Office.
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3. Use by other than the Trustee. The Trustee may allow use of a credit card, for township business, by another person. When the purpose for which the credit card has been issued is accomplished, the card shall be returned to the custody of the Trustee.
4. No personal purchases are authorized on Columbus Township Trustee credit cards.
5. Payment will not be made on the basis of a statement, or a credit card slip only. Procedures for payments will be no different than for any other claim. Supporting documents such as paid bills and receipts must be presented.
6. Any interest or penalty incurred due to late filing or furnishing of documentation by an office or employee should be the responsibility of that officer or employee.
7. If properly authorized, an annual fee may be paid."

The SBOA will not take exception to the use of credit cards by a unit provided the following criteria are observed:

1. The governing body must authorize credit card use through an ordinance/resolution, which has been approved in a meeting and documented in the minutes.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

2. Issuance and use must be handled by an official or employee designated by the governing body.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance/resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card must be returned to the custody of the responsible person.
5. The designated responsible official or employee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.
6. Credit cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment cannot be made on the basis of a statement or credit card slip only. Procedures for payments must be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee may be the personal obligation of the responsible officer or employee.
8. If authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

We requested that Jackson reimburse the Township \$28,022.62 for unsupported credit card expenditures. (See Summary of Charges, page 48)

AIRLINE TICKET PURCHASED FOR DEPUTY TRUSTEE'S SPOUSE

On November 11, 2018, an airline ticket was purchased for Deputy Trustee Roxanne Stallworth's spouse in the amount of \$1,554.58. This ticket was purchased with Jackson's Township credit card. During a Township visit on November 21, 2024, Stallworth provided that she was told by Jackson that the airfare for this flight was much less than \$1,554.58. She stated her spouse would not have attended if she would have known of the price. Stallworth also stated that she had written a reimbursement check for a lesser amount but was not certain of the amount she paid.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

During a Township visit on February 12, 2025, the SBOA and Township officials reviewed the Township's bank statements. The SBOA was unable to locate a personal reimbursement by Stallworth to the Township. A check was not found to be deposited in the Township's bank account. No receipt was located in the Township's software system recording a reimbursement by Stallworth.

Jackson provided the SBOA with an unsigned copy of the Township's Credit Card Use Policy during the October 29, 2024 Township visit. The Township's Credit Card Use Policy states the following:

"At the Columbus Township Board meeting on February 25, 2003, the Board agreed to and set forth the following Cred Card Use Policy.

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3. Use by other than the Trustee. The Trustee may allow use of a credit card, for township business, by another person. When the purpose for which the credit card has been issued is accomplished, the card shall be returned to the custody of the Trustee.
4. No personal purchases are authorized on Columbus Township Trustee credit cards.
5. Payment will not be made on the basis of a statement, or a credit card slip only. Procedures for payments will be no different than for any other claim. Supporting documents such as paid bills and receipts must be presented.
6. Any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
7. If properly authorized, an annual fee may be paid."

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Every effort should be made by the unit to avoid unreasonable or excessive costs. Unreasonable or excessive costs may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

We requested that Stallworth and Jackson, jointly and severally, reimburse the Township in the amount of \$1,554.58 for the unreimbursed airline ticket purchased for Stallworth's spouse. (See Summary of Charges, page 48)

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

QUESTIONED COST: NONESSENTIAL MEDIA SUBSCRIPTIONS

During our review of the Township credit card expenditures, the SBOA noted \$9,766.99 of media subscriptions that were not essential to the functioning of the Township. These media outlets and vendors include:

Media Outlet	Amount
Wall Street Journal	\$ 2,053.15
Barron's	760.62
New York Times	679.99
National Review	641.00
The Economist	603.50
Washington Post	587.00
San Francisco Chronicle	499.83
The Daily Wire	436.86
The Dispatch	400.00
Bloomberg	340.00
LifeMD	318.00
Slate	308.00
New York Magazine	297.00
Times Newspaper	258.64
America Media Magazine	249.54
Babylon Bee	242.27
The Atlantic	194.97
Capezio	172.00
OTT History HIT	159.97
Vladeck Substack	150.00
Lounge Management	120.00
Dispatch Media	100.00
City Journal	60.00
ITVX Premium	54.35
Hudson News	40.46
ANC Newspaper	39.84
Total	<u>\$ 9,766.99</u>

The Township's budget included a line item for "Dues & Subscriptions" for each year during the investigation period; however, the SBOA could not determine a Township business purpose for the media vendors listed above.

Every effort should be made by the unit to avoid unreasonable or excessive costs. Unreasonable or excessive costs may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

We considered the \$9,766.99 expended on nonessential media subscriptions as a questioned cost, as there was no Township business purpose for these media subscriptions.

UNAUTHORIZED PERSONAL USE OF TOWNSHIP SAM'S CLUB CREDIT CARD

In addition to the Township credit card, the Township also had a credit card through Sam's Club. The SBOA reviewed \$28,098.08 in expenses made on the Township's Sam's Club credit card and categorized the expenses as personal, Township business, and questionable. Of the \$28,098.08, there was \$17,564.98 (63%) that was determined to be personal expenses. The following summarizes the personal expenses on the Sam's Club credit card:

Type	Amount
Grocery	\$ 6,406.27
Retail	1,980.11
Medicine	1,708.99
Bedding	1,652.70
Vehicle	1,263.14
Generator	999.00
Furniture	988.98
Clothing	664.38
Electronic	628.99
Fuel	590.60
Alcohol	219.18
Toiletries	188.94
Tools	143.74
Technology	129.96
Total	<u>\$ 17,564.98</u>

None of the Sam's Club purchases noted were located at the Township's Office, homeless shelter, or Fire Department. Some of the larger personal purchases from Sam's Club included the following:

- Honda 7500W Generator
- Two Sets of Goodyear Tires. The Township's Office did not service vehicles at Sam's Club/Walmart.
- HP Chromebook
- Serta Queen Mattress
- Brindle Twin Mattress
- Two Roomba's Robot Vacuums
- Luna Sectional Crème Linen Rolled Arm couch purchased on January 19, 2020

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

The following picture was posted to Jackson's personal Facebook page on January 20, 2020. The caption states, "Got a new couch; anyone need two boat sized boxes?"



Jackson provided the SBOA with an unsigned copy of the Township's Credit Card Use Policy during the October 29, 2024 Township visit. The Township's Credit Card Use Policy states the following:

"At the Columbus Township Board meeting on February 25, 2003, the Board agreed to and set forth the following Cred Card Use Policy.

1. The Trustee will [be] directly responsible for the issuance and use of all credit cards issued to the Columbus Township Trustee's Office.
2. All credit cards will be used solely for required operations of the office of the Columbus Township Trustee or for authorized travel expenses.
3. Use by other than the Trustee. The Trustee may allow use of a credit card, for township business, by another person. When the purpose for which the credit card has been issued is accomplished, the card shall be returned to the custody of the Trustee.
4. No personal purchases are authorized on Columbus Township Trustee credit cards.
5. Payment will not be made on the basis of a statement, or a credit card slip only. Procedures for payments will be no different than for any other claim. Supporting documents such as paid bills and receipts must be presented.
6. Any interest or penalty incurred due to late filing or furnishing of documentation by an office or employee should be the responsibility of that officer or employee.
7. If properly authorized, an annual fee may be paid."

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

The SBOA will not take exception to the use of credit cards by a unit provided the following criteria are observed:

1. The governing body must authorize credit card use through an ordinance/resolution, which has been approved in a meeting and documented in the minutes.
2. Issuance and use must be handled by an official or employee designated by the governing body.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance/resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card must be returned to the custody of the responsible person.
5. The designated responsible official or employee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.
6. Credit cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment cannot be made on the basis of a statement or credit card slip only. Procedures for payments must be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee may be the personal obligation of the responsible officer or employee.
8. If authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Indiana Code 36-6-4-17, regarding *Failure to perform duty; compensation; personal use of township funds*, states in relevant part:

" . . . (b) An executive is entitled to receive the following:

- (1) The executive's salary.
 - (2) Reimbursement for expenses that are reasonably incurred by the executive for the following:
 - (A) The operation of the executive's office.
 - (B) Travel and meals while attending seminars or conferences on township matters
- ...

The executive may not make any other personal use of township funds without prior approval by the legislative body of the township.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

(c) An executive who fails to perform a duty imposed by section 3(12), 3(13), or 3(14) of this chapter or subsection (b) may be removed from office by an action under [IC 5-8-1-35](#) that is initiated under [IC 36-6-4.5](#)."

Every effort should be made by the unit to avoid unreasonable or excessive costs. Unreasonable or excessive costs may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

We requested Jackson to repay the Township \$17,564.98 for unauthorized personal use of the Township's Sam's Club credit card. (See Summary of Charges, page 48)

USE OF TOWNSHIP FUNDS BY CONTRACTED FIRE DEPARTMENT

Background

The East Columbus Independent Fire Department Incorporated (Fire Department), was created March 2, 1951, as a domestic nonprofit corporation. The purpose of the Fire Department, as stated in the Articles of Incorporation, is "To own, purchase, lease, in whole or in part, acquire, operate, use, mortgage, pledge, sell, assign and transfer or otherwise dispose of real estate and buildings, expedient or proper to the maintenance of a volunteer Fire Department, to promote and encourage the saving of property by proper fire prevention, and to lease, hold, and acquire motorized fire fighting equipment, to be used in the saving of property, belonging to the citizens of Bartholomew County, Indiana and to contract with various Township Trustees of Bartholomew County, Indiana, for such fire fighting services, or to contract with any other association for the rendering of such service."

Investigation

During the investigation of Township credit card expenditures, the SBOA documented \$14,775.03 expended on a Township credit card by the Fire Department's Fire Chief. The Township contracts with the Fire Department to provide fire protection to the Township and provides a lump sum in two installments throughout the year. The Fire Chief was a cardholder on the Township's credit card account since at least March 4, 2020.

The SBOA documented the charges and categorized them by Fire Department business and questionable expenditures. The following details the \$14,775.03 of Fire Department expenses:

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

<u>Category</u>	<u>Business</u>	<u>Questionable</u>	<u>Total</u>
Grocery	\$ -	\$ 82.79	\$ 82.79
Local	-	145.15	145.15
Meals	-	213.46	213.46
Repair	-	339.00	339.00
Retail	1,702.68	3,002.92	4,705.60
Subscription	805.80	-	805.80
Tools	-	1,389.98	1,389.98
Vehicle	<u>4,139.27</u>	<u>2,953.98</u>	<u>7,093.25</u>
Totals	<u>\$ 6,647.75</u>	<u>\$ 8,127.28</u>	<u>\$ 14,775.03</u>

The SBOA was provided with the signed 2017 fire contract between the Fire Department and the Township. The contract states, "This agreement shall be for the term of one (1) year commencing January 1, 2017, and terminating December 31, 2017. This agreement shall be continued from year to year thereafter unless terminated by sixty (60) days written notice given by either of the parties to the other party to this agreement." This contract continued through 2024. In 2025, the Fire Department and Township entered into a new contract.

The following clause was included in the aforementioned 2017 fire contract:

"The East Columbus Independent Fire Department agrees to pay all expenses of every kind and nature in connection with the operation of said fire department including: building and grounds upkeep, heat, telephone service, electrical service, immunizations, IVFA dues, bank charges, and other expenses incurred in the operation of said Fire Department, and East Columbus Independent Fire Department further agrees to furnish equipment and all operating personnel for the purpose of fighting all fires, EMS Support and supporting the abatement of all emergencies within the contracted areas."

Jackson provided the SBOA with an unsigned copy of the Township's Credit Card Use Policy during the October 29, 2024 Township visit. The Township's Credit Card Use Policy states the following:

"At the Columbus Township Board meeting on February 25, 2003, the Board agreed to and set forth the following Cred Card Use Policy.

1. The Trustee will [be] directly responsible for the issuance and use of all credit cards issued to the Columbus Township Trustee's Office.
2. All credit cards will be used solely for required operations of the office of the Columbus Township Trustee or for authorized travel expenses.
3. Use by other than the Trustee. The Trustee may allow use of a credit card, for township business, by another person. When the purpose for which the credit card has been issued is accomplished, the card shall be returned to the custody of the Trustee.
4. No personal purchases are authorized on Columbus Township Trustee credit cards.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

5. Payment will not be made on the basis of a statement, or a credit card slip only. Procedures for payments will be no different than for any other claim. Supporting documents such as paid bills and receipts must be presented.
6. Any interest or penalty incurred due to late filing or furnishing of documentation by an office or employee should be the responsibility of that officer or employee.
7. If properly authorized, an annual fee may be paid."

Every effort should be made by the unit to avoid unreasonable or excessive costs. Unreasonable or excessive costs may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

We recommend that the Township request repayment of \$14,775.03 from the Fire Department for expenses paid by the Township for Fire Department purposes.

SPECIAL INVESTIGATION COSTS

The State of Indiana incurred additional audit costs due to the special investigation of the Township records.

Indiana Code 5-11-1-27(m) states in part:

"If the attorney general institutes civil proceedings related to this section or under [IC 5-11-5-1](#), the attorney general shall seek, in addition to the recovery of any funds misappropriated, diverted, or unaccounted for, restitution of:

- (1) costs incurred by the state board of accounts; . . ."

Audit costs incurred because of poor records, nonexistent records or any other inadequate book-keeping practices, or because of theft or a shortage may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

We requested Jackson to reimburse the State of Indiana \$145,929.94 for special investigation costs. (See Summary of Charges, page 48)

INTERNAL CONTROL DEFICIENCIES

During the investigation of the Township credit card expenditures, the SBOA documented the following internal control deficiencies.

Segregation of Duties

Prior to August of 2018, the Township had proper segregation of duties in paying the credit card expenditures. Jackson provided all supporting receipts to the Accounting Clerk (Smith), and Smith reviewed the credit card statements. If there was not a supporting receipt for an expense on the statement, Smith made a notation documenting that he did not have a receipt for those items.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

Although there were personal purchases on the credit card during 2017 and early 2018, Jackson wrote personal checks to the credit card company to cover the purchases that did not have support. After Smith reviewed the expenses and had all the support, he prepared the check in the accounting software system and printed the check. After Jackson's final approval, Smith would send the check to the credit card vendor.

After Jackson took over preparing the checks for the credit card bills, there was no segregation of duties over the credit card expenditures. There was no longer an independent employee reviewing the purchases made by Jackson. This allowed Jackson to make personal purchases on the credit card without being detected.

Supporting Documentation

The SBOA was not provided with supporting documentation for \$1,160,475.73 out the \$1,283,772.04 credit card purchases made by Jackson. The following is information that is required by the Township for usage of the Township credit cards:

- The Trustee will [be] directly responsible for the issuance and use of all credit cards issued to the Columbus Township Trustee's Office.
- All credit cards will be used solely for required operations of the office of the Columbus Township Trustee or for authorized travel expenses.
- No personal purchases are authorized on Columbus Township Trustee credit cards.
- Payment will not be made on the basis of a statement, or a credit card slip only. Procedures for payments will be no different than for any other claim. Supporting documents such as paid bills and receipts must be presented.
- Any interest or penalty incurred due to late filing or furnishing of documentation by an office or employee should be the responsibility of that officer or employee.

Jackson did not follow the stipulations required by the Township's credit card policy. The policy states that no personal purchases are authorized and that all purchases must be supported by supporting documentation and receipts.

Township Legislative Body Duties

The SBOA confirmed that Jackson was reporting the credit card expenditures in the Annual Financial Report that was presented to the Township Board each year. There was no evidence that the Township Board questioned the credit card expenditures during the review of the annual report.

Indiana Code 36-6-6-9 states:

"(a) The legislative body shall meet on or before the third Tuesday after the first Monday in February of each year. At this meeting it shall consider and approve, in whole or in part, the annual report of the executive presented under [IC 36-6-4-12](#).

(b) The legislative body may send for persons, books, and papers necessary in the examination of the report. A member may administer oaths necessary in the examination of the report.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

(c) Any sum in the control of the executive that remains unexpended and is subject to no liability shall be credited in favor of the fund for which it was appropriated.

(d) Any fund expended, in whole or in part, for a purpose for which it was not appropriated shall be considered unexpended and in the control of the executive, who is liable on the executive's bond for such an expenditure.

(e) When its examination of the report is completed, the legislative body shall take action on the report, specifying the parts of the report that are altered or disallowed. The report remains under the control of the legislative body and in the custody of its chair, who shall keep it open to inspection by taxpayers of the township."

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

OFFICIAL BOND COVERAGE

The following chart represents the bond coverage purchased with Township funds for Jackson:

<u>Period</u>	<u>Coverage</u>
12-31-14 to 12-31-16	\$ 60,000
12-31-16 to 12-31-18	60,000
12-31-18 to 12-31-20	60,000
12-31-20 to 12-31-21	60,000
12-31-21 to 12-31-22	60,000
12-31-22 to 12-31-23	60,000
01-01-24 to 12-31-24	60,000

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
RESULTS AND COMMENTS
(Continued)

INVESTIGATION BY LAW ENFORCEMENT AGENCY

It is our understanding that there is an ongoing investigation into unauthorized personal use of the Township funds by the Indiana State Police.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 13, 2025, with Benjamin P. Jackson, former Trustee, and Gregory E. Long, counsel for Benjamin P. Jackson.

In a separate meeting on May 13, 2025, the contents of this report were discussed with Kris Wiesner, Trustee; Lloyd Miller, President of the Township Board; Doug Hollenbeck, Township Board member; Roxanne Stallworth, Chief Deputy Trustee; Allen K. Smith II, Accounting Clerk; Diane Condon, Receptionist; Vicky Jones, Receptionist; Darcy Wasmuth, Deputy Trustee; and Hellen Perkinson, Deputy Trustee.

COLUMBUS TOWNSHIP, BARTHOLOMEW COUNTY
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	Charges	Credits	Balance Due
Benjamin P. Jackson, former Trustee:			
Unauthorized Personal Use of Township Credit Card, pages 4 through 32	\$ 1,045,335.29	\$ 13,533.64	\$ 1,031,801.65
Unauthorized Personal Use of Township Sam's Club Credit Card, pages 38 through 41	17,564.98	-	17,564.98
Unsupported Credit Card Expenditures, pages 33 through 35	28,022.62	-	28,022.62
Special Investigation Costs, page 43	145,929.94	-	145,929.94
	<u>1,236,852.83</u>	<u>13,533.64</u>	<u>1,223,319.19</u>
Total - Benjamin P. Jackson, former Trustee			
	1,236,852.83	13,533.64	1,223,319.19
Benjamin P. Jackson, former Trustee, and Isaac Jackson, son, jointly and severally:			
Unauthorized Personal Use of Township Credit Card, pages 4 through 32	4,678.05	-	4,678.05
Benjamin P. Jackson, former Trustee, and Grant Jackson, son, jointly and severally:			
Unauthorized Personal Use of Township Credit Card, pages 4 through 32	31,455.79	-	31,455.79
Benjamin P. Jackson, former Trustee, and Anna Jackson, daughter, jointly and severally:			
Unauthorized Personal Use of Township Credit Card, pages 4 through 32	41,865.14	-	41,865.14
Roxanne Stallworth, Deputy Trustee, and Benjamin P. Jackson, former Trustee, jointly and severally:			
Airline Ticket Purchased for Deputy Trustee's Spouse, pages 35 and 36	1,554.58	-	1,554.58
Totals	<u>\$ 1,316,406.39</u>	<u>\$ 13,533.64</u>	<u>\$ 1,302,872.75</u>

This report was forwarded to the Office of the Indiana Attorney General, the Bartholomew County Prosecuting Attorney, and the United States Attorney's Office - Southern District of Indiana.

Columbus Township Trustee's Office

Internal Controls

May 14th, 2025

Invoices:

Front Desk/Receptionist opens mail and date stamps

Trustee reviews incoming invoices from front desk, signs and dates approval

If the Trustee is unavailable, the Chief Deputy reviews incoming invoices, signs and dates approval

Clerk records invoice in Tom's Web system, prints checks

Trustee and Chief Deputy both review, approve, and both sign checks (two party signature's required on checks) in absence of either the Trustee or Chief Deputy a prior approved board member will sign as the second signature.

Clerk mails checks

Clerk reconciles and provides monthly report and to Trustee

Financial reports are available for the board members to review at this time.

Monthly board meeting with financial reports being reviewed

Clerk is present at board meetings to answer any questions the board has concerning the financial reports

Credit Cards:

Trustee, Chief Deputy, and Fire Chief maintain control of their individual township credit cards.

Each must maintain records of monthly charges via document showing dates and reasons and items purchased and present these documents to the Trustee for review.

These documents are then presented to the Clerk to reconcile with credit card statements. These records are then copied and presented to the board members with the financial report during the next monthly meeting.

AFFIDAVIT

STATE OF INDIANA)
)
 MARION COUNTY)

I, Cole Wesley, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of Columbus Township, Bartholomew County, Indiana, for the period from December 14, 2016 to November 22, 2024, is true and correct to the best of my knowledge and belief.

Cole Wesley
Field Examiner

Subscribed and sworn to before me this 21 day of MAY , 2025.

Juanita M. Hendricksen
Notary Public

My Commission Expires: October 19, 2031

County of Residence: HENDRICKS

