



**OFFICE OF THE PROSECUTING ATTORNEY
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46TH JUDICIAL CIRCUIT
DELAWARE COUNTY, INDIANA**

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FOR IMMEDIATE RELEASE

From: Eric Hoffman, Prosecuting Attorney
Subject: Press Release – Andrea Presser
Date: 1/4/2019

On April 26, 2018, the Prosecutor's office filed formal charges against Andrea S. Presser. She is charged with one count of Theft, a Level 6 Felony. A copy of the charging information is attached. Ms. Presser is accused of stealing approximately \$1,770.35 from the town of Yorktown during the time of her employment in the town. The charges arose from a Yorktown Police Department investigation and an Audit from the State Board of Accounts. The State Board of Accounts audit, which is a public record, is attached.

Ms. Presser failed to appear for her initial hearing and the Court issued a warrant for her arrest. Anyone with knowledge of Ms. Presser's whereabouts is asked to contact the Delaware County Sheriff's Department or the Yorktown Police Department.

It is important to remember that the filing of a criminal charge is simply an allegation and is not evidence of guilt. All suspects are presumed innocent until and is entitled to a fair trial at which the State must prove guilt beyond a reasonable doubt.

The ethical rules for prosecutors in Indiana prohibit further comment on this investigation and the pending charges. At this time, there will be no further comment.

STATE OF INDIANA)
) SS:
COUNTY OF DELAWARE)

IN THE DELAWARE CIRCUIT COURT 1

CAUSE NUMBER. 18C01-1804-F6

INFORMATION:

STATE OF INDIANA

VS

ANDREA S. PRESSER

137 Kevin Dr.
Anderson, IN 46016

DOB: 5/22/1967
SSN: xxx-xx-2079

Theft
I.C. 35-43-4-2(a) and I.C. 35-43-4-2(a)(1)
(A)
a Level 6 Felony

Count 1:

The undersigned says that between March 1, 2017 and August 10, 2017 in Delaware County, State of Indiana, Andrea S. Presser did knowingly or intentionally exert unauthorized control over the property of Town Of Yorktown, to-wit: US Currency, with the intent to deprive Town of Yorktown of any part of the use or value of the property, said property having a value of at least seven hundred fifty dollars and less than the value of fifty thousand dollars, to-wit: \$1770.35, contrary to the form of the statutes in such cases made and provided by I.C. 35-43-4-2(a) and I.C. 35-43-4-2(a)(1)(A) and against the peace and dignity of the State of Indiana.

I affirm under the penalties of perjury that the foregoing representations are true to the best of my knowledge and belief.

/s/ Sara Russell

APPROVED BY ME:

/s/ Douglas Mawhorr
Deputy Prosecuting Attorney

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

SPECIAL COMPLIANCE REPORT

OF

TOWN OF YORKTOWN

DELAWARE COUNTY, INDIANA

March 1, 2017 to August 17, 2017



FILED
01/02/2019

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STATE OF INDIANA
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TO: THE OFFICIALS OF THE TOWN OF YORKTOWN, DELAWARE COUNTY, INDIANA

This is a special compliance report for the Town of Yorktown (Town), for the period March 1, 2017 to August 17, 2017, and is in addition to any other report for the Town as required under Indiana Code 5-11-1. All reports pertaining to the Town 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 Yorktown Utility Office. 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

September 21, 2018

TOWN OF YORKTOWN
RESULTS AND COMMENTS

INVESTIGATION BY LAW ENFORCEMENT AGENCY

An investigation of utility receipts not deposited by Andrea Presser (Presser) former Utility Clerk, was conducted by the Yorktown Police Department. The case was referred to the Delaware County Prosecutor.

UTILITY RECEIPTS NOT DEPOSITED

During the period from March 1, 2017 to August 17, 2017, utility collections in the amount of \$1,770.35 were not deposited to the bank accounts or posted to the Town ledger. Each of the collections not deposited were cash collections receipted and posted to customer accounts and then, subsequently, voided from the records. The corresponding utility receipt stubs documenting the collections were disposed of and not included in the daily collections. Presser was the only Utility Clerk on duty at the time the collections not deposited were received.

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

Indiana Code 5-13-6-1(d) states in part:

". . . a city . . . or a town shall deposit funds not later than the next business day following the receipt of the funds in depositories:

- (1) selected by the city or town as provided in an ordinance adopted by the city or the town; and
- (2) approved as depositories of state funds."

Tickets, goods for sale, billings, and other collections, are considered accountable items for which a corresponding deposit must be made in the bank accounts of the unit. The deposit ticket or attached documentation must provide a detailed listing of the deposit, which includes at a minimum, check numbers and corresponding names of the payers. (Accounting and Uniform and Compliance Guidelines Manual for Cities and Towns, Chapter 1)

We requested that Presser reimburse the Town for utility receipts not deposited in the amount of \$1,770.35. (See Summary of Charges, page 5)

BOND AND INSURANCE COVERAGE

The following is information regarding employee bond coverage obtained from The Cincinnati Insurance Company by the Town:

| <u>Term</u> | <u>Coverage</u> |
|----------------------|-----------------|
| 01-01-17 to 01-01-18 | \$ 20,000 |

TOWN OF YORKTOWN
EXIT CONFERENCE

The contents of this report were discussed on September 21, 2018, with Beth A. Neff, Clerk-Treasurer; Richard Lee, President of the Town Council; Robert Ratchford, Town Council member; Michael Burke, Town Council member; and Peter Olson, Town Manager.

TOWN OF YORKTOWN
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

| | <u>Charges</u> | <u>Credits</u> | <u>Balance Due</u> |
|--|--------------------|----------------|--------------------|
| Andrea Presser, former Utility Clerk: | | | |
| Utility Receipts Not Deposited, page 3 | <u>\$ 1,770.35</u> | <u>\$ -</u> | <u>\$ 1,770.35</u> |

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.

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AFFIDAVIT

STATE OF INDIANA)
)
MARION COUNTY)

I, Theresa Alexander, being duly sworn on my oath, state that the foregoing report based on the official records of the Town of Yorktown, Indiana, for the period from March 1, 2017 to August 17, 2017, is true and correct to the best of my knowledge and belief.

Theresa Alexander
Field Examiner

Subscribed and sworn to before me this 2 day of January, 2019.

Juanita M. Hendricksen
Notary Public

My Commission Expires: 10.19.23

County of Residence: Hendricks

