

LOWER WISCONSIN RIVER VALLEY SENTINEL

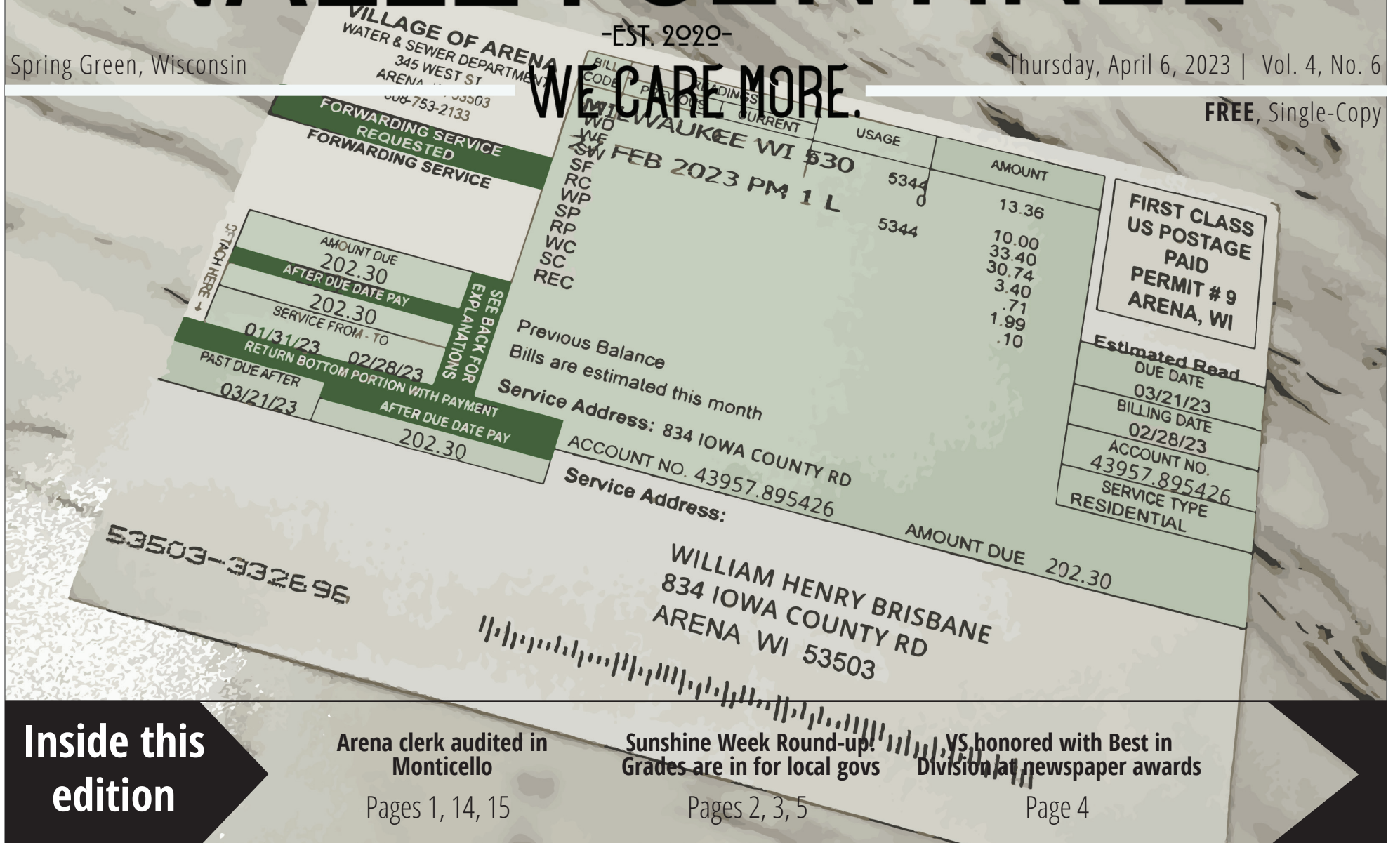
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Arena board hears tenure of current Arena clerk audited in Monticello, discrepancies found in water bills

Audit reached no conclusions, but shows potentially large errors in water bills

Nicole Aimone, Editor-in-Chief

During public comment at last month's regular meeting of the Village of Arena Board of Trustees on March 7, board members were handed papers by former Village President Paul Pustina. Those papers contained an "Independent Accountant's Report" covering current Arena Village Clerk/Treasurer DeNean Naeger's tenure in Monticello. The report represents the findings of what Monticello Village Board minutes refer to as a forensic audit. Arena officials have stayed quiet since the meeting, but the current Monticello village president insists he saw no evidence of wrongdoing.

Naeger was clerk/treasurer for the Village of Monticello, in Green county, from November 4, 2013 to May 1, 2019, when the village board there voted to "separate employment" with Naeger. Two days later the Monticello board voted to conduct a forensic audit. During a meeting the next month, on June 19, the board formalized that decision by directing their village attorney, William Morgan, to contract with certified public accounting firm Johnson Block. Later that year Arena hired Naeger as their village clerk/treasurer.

Former Monticello Village President Leora Miller, under whose tenure the audit was started, did not respond to questions for this story. However, public records provided to Valley

Sentinel show that the Monticello Village Board had concerns including, but not limited to: financial controls, password security, failure to back up official emails to and from the clerk as done for those of all other village officers, a village certificate of deposit with Naeger as the only authorized official, village budget and tax payment discrepancies as well as water bill discrepancies.

Valley Sentinel has not yet received any records or responses that definitively indicate whether the village officials' concerns at the time were substantiated.

The report also notes that the procedures used were those agreed to by the Village's legal counsel and are the responsibility of the Village. The

accounting firm stated that it would not stand by those procedures as having been adequate "for the purpose for which the report has been requested or for any other purpose." Despite this disclaimer, the publicly ordered and funded report provides unique insight into the financial dealings of the Village while Naeger was clerk.

The report lists a release date of January 9, 2020, nearly seven months after Johnson Block was directed to conduct the audit. It's not clear when or if the full village board in Monticello was presented the audit, with public records indicating a village trustee and a community member both asking if the audit was complete at a November 16,

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Riverway board learns of road closure and navigational changes associated with Lone Rock bridge project

Mark Cupp, LWSRB Executive Director

The Lower Wisconsin State Riverway Board (LWSRB) met in Muscodia on March 9 to conduct a regular monthly business meeting. Jake Gregerson of Kraemer North America and Barry Larson of HNTB Corporation provided new information on the Lone Rock bridge replacement project that included significant changes for both roadway and river users. Gregerson said STH 133 west of the current bridge will be closed for the summer months. For river users, the south channel will be closed for most of the summer use season with river traffic diverted to the channel on the north side of Long Island. A portage for paddlers will be available downstream of the bridge on Long Island in the south channel. The Otter Creek landing will remain open for boaters and as a destination for paddlers but is not recommended as a launch site for canoes and kayaks. Signage will be placed at

area boat landings alerting river users to the changes and south channel closure.

Mark Cupp, LWSRB Executive Director, noted the road closure and channel closure for the duration of the summer represent significant changes from the earlier plans that were presented to the board and public. However, the changes are within the design/build contract for the project and are necessary due to the unique challenges presented by location.

Cupp said, "The Department of Transportation (DOT) and Department of Natural Resources (DNR), as well as the contractor, have committed to educating river users to changes in navigation near the bridge construction zone through signage, regular updates via e-mail and other methods of outreach to the public. Safety for river users is paramount and I am recommending that people simply avoid the area of the Lone Rock bridge if at all possible and, especially when paddling, be prepared

to take the north channel at the head of Long Island instead of the traditional route toward the Otter Creek landing and south channel if continuing downstream toward Gotham."

The board also heard from Nate Fayram, DNR Ecologist, who provided information on activities related to the numerous State Natural Areas in the Riverway. Fayram described efforts to combat invasive species throughout the Riverway and highlighted work done by volunteers at sites such as the Blue River Sand Barrens and Mazomanie Oak Barrens. He said fire is an important tool in battling invasive species as well as restoring and maintaining native plant communities. Prescribed burns will occur if weather conditions are favorable. The board then approved extensions to several permits for management activities on state natural areas in the Riverway.

Cupp reported he had issued

extensions to The Nature Conservancy for management activities at The Spring Green Preserve and to Mike Finlay on behalf of the DNR for ongoing activities at the Mazomanie Unit. He also issued a timber harvest permit to Walter Koehnlein for a parcel in the Town of Orion, Richland County. The harvest area is not visible from the river during leaf-on conditions and will be conducted pursuant to a Managed Forest Law (MFL) plan.

FIELD TRIP ON APRIL 13

The Lower Wisconsin State Riverway Board will host a field trip at sites in Crawford and Richland counties on Thursday, April 13, beginning at 1:00 p.m. The field trip is the second in a series under the new 2023 schedule of business meetings and educational opportunities adopted by the board at their January meeting. The field trip

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Arena board hears tenure of current Arena clerk audited in Monticello, discrepancies found in water bills

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2022 board meeting. Valley Sentinel spoke with an editor at a newspaper that covers Monticello who stated they had requested the forensic audit report multiple times and never received it until Valley Sentinel shared it with them, despite it being a public record.

In the cover letter of the seven page report, Johnson Block makes it clear they were not contracted to make a conclusion based on their investigation.

"We were not engaged to and did not conduct an audit or review the objective of which would be an expression of an opinion or conclusion," Johnson Block says in the cover letter. "Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you."

The report outlines several findings, including a review of the payroll of Naeger as clerk and the police chief from July 1, 2017 through May 1, 2019. The audit aimed to determine whether the correct authorized pay rate was made and whether the correct authorized payroll deductions, including health, retirement and FICA were made. In the case of the clerk, there were four instances of overtime being computed and paid when the total hours for the week included holiday, vacation, and compensatory hours. The audit also found that there were potentially small discrepancies in overtime hours for board meetings. The audit states the village president, Miller, believed the clerk was only to be paid for time spent at the Board meeting, but that overtime hours were computed using the total hours in the office for that day less one hour.

In addition, there was one instance where nothing was withheld for health insurance. The report noted that time sheets were only signed by the village clerk, with no other approval noted anywhere.

The police chief's payroll had issues as well, with three instances of authorized pay rate changes resulting in incorrect gross pay computation. In each case, the error resulted in the chief receiving slightly less than full pay.

In public records reviewed, community members and business owners in Monticello express concerns about their water/utility bills. The auditors reviewed a sample of 60 randomly selected water/utility bills from 2018 to determine if rates were charged accurately. The forensic audit states these were then recomputed using authorized rates and consumption and compared to what actually got billed. Seventeen of those utility/water bills had discrepancies, ranging from under-billing by \$260.12, to over-billing by \$570. The discrepancies, including under-billing, add up to a net \$2,367.58 of total over-billing.

The auditors state they were given no supporting documentation as to how the additional charges were computed.

When asked about the water/utility bill differences the audit reported and where the money ended up, current Monticello Village President Robert LaBarre told Valley Sentinel: "Our records show that any over-billing did go into the village accounts even though we never found out why those few water billing discrepancies occurred. There were no repercussions."

Pustina, who served in Arena village government as a trustee or village president from 2007 to 2018 and again from 2020 to 2022, ran unsuccessfully against Arena Village President Kate Reimann in the Spring General

Election as a registered write-in. Pustina made water bills a central part of his campaign.

At the time Pustina handed the board the forensic audit report in March, the Village of Arena reported that 85% of the utility/water bills (335 out of 394 total meters) had been estimated reads for at least the months of February and March rather than measured reads, due to what Naeger called an antenna technical issue.

Naeger stated the Village had to purchase a new Galaxy reading antenna and that, as of March 20, the new antenna had arrived and was up and working. Valley Sentinel asked if there was a process in place for correcting the previous readings and Naeger stated that the software automatically corrects.

How widespread were the water/utility bill discrepancies in Monticello during Naeger's tenure? Based on public records Valley Sentinel reviewed, the Monticello Village Board voted on Feb. 3, 2021 to conduct a forensic audit covering all water bills from November 2012 to 2018. This was after, on June 11, 2019, the village attorney directed Johnson Block to audit a year's worth of water bills. Only a year's worth of water bills are included in the forensic audit report, dated January 9, 2020.

It's not clear the full water bill audit was ever done.

"I am not aware of any other forensic audits produced as a result of DaNean Naeger's tenure," said current Monticello Clerk/Treasurer Stephanie Adams when asked.

Valley Sentinel has not been able to verify if or where the decision was made to not continue with the full water bill audit and if any decision was made properly with a vote of the board. A request for public records that indicate where the decision was made to not move forward with the full water bill audit was unfulfilled as of press time.

Another request seeking to clarify if Naeger's emails were retrieved after they were purportedly not being backed up, or if Monticello is missing public records, is also outstanding as of press time.

Valley Sentinel asked current Monticello Village President LaBarre if Monticello had made any changes or taken any action based on the forensic audit's findings.

"Because the forensic audit showed insignificant evidence, our village attorney advised not to pursue any action," stated LaBarre.

In Monticello's November 16, 2022 board meeting minutes, LaBarre characterizes the decision to do the forensic audit as being based simply upon previous officials' suspicions.

"His suggestion is for the committees to do more due diligence and try to avoid situations that put people in a bad light," the minutes state.

Naeger and Reimann didn't respond to questions about the audit by press time.

Editors' note: Valley Sentinel has no information that suggests there are financial discrepancies in the Village of Arena currently, or that the Village of Monticello took any action as a result of any forensic audit findings. No information Valley Sentinel has reviewed as of press time suggests any deliberate impropriety on behalf of anyone named in the story.

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Valley Sentinel sent Pustina a list of questions about the forensic audit and his reasons for bringing it to the Arena Village Board's attention:

Valley Sentinel: Why did you share the Monticello audit report with the board?

Paul Pustina: This Board depends upon the Clerk to do quite a bit of work that I think they could be doing themselves. No one is above making mistakes and when much of the day to day responsibilities fall on one person, the Board is putting the Village in a potentially bad situation. If mistakes are made that cost the Village, does the final blame go on the Clerk even though the Clerk may have been the person who made the mistake? No, in my opinion, it goes on the Village Board and the Village, as in the end, both are responsible. An audit is not an out of the ordinary practice in private and municipal business settings.

VS: Why is the audit relevant now?

PP: I feel it is relevant now due to what happened with the previous Arena Village Clerk. The way her termination went down and the fact that there was no audit. Wasn't there a Closed Session held by the Board where it was voted to do an audit? If so, why didn't it happen? Monticello did its due diligence when ending the Clerk's employment with them. They did what should have been done in Arena, an audit. An audit either clears up basic concerns/questions. Which an Arena audit would have done, or brings to light discrepancies/deficiencies. Which the Monticello audit did. I believe there are questions to be answered regarding the water/sewer billing and the Referendum mix up.

VS: A main concern of the audit is utility/water bills, 85% of water bills in Arena were estimated over the past two months, do you have concerns about the water bills in Arena? Why?

PP: When I got back on the Board in 2020, I pushed for a Financial and Water/Sewer audit. It was voted down. Have water bills been estimated for only two months? Mine has stayed pretty much the same for the last couple of years until I received my March 2023 bill. It was down by about \$28.00 compared to all of my previous bills. In 2019, there were users in the Top 10 who were on the list in 2017, 2018 and 2020, but were not on the list in 2019. The top 10 list doesn't change that drastically from year to year. What happened?

VS: You've said you hope the audit leads people to ask questions, what questions should residents of Arena be asking?

PP: 1. Who really is in charge of the Village? 2. Was the Village really only estimating water bills for two months? 3. Why aren't meetings being recorded? 4. What is the Village's IT situation? Are all Village emails/files being backed up properly? As one result of the Monticello audit, it was stated that the Clerk was backing up Board emails, but not her own.

VS: What do you believe are the top 1-3 issues facing Arena right now? Why?

PP: 1. Transparency: The Board voted down video and audio recording of meetings and doing audits. The Village is audited each year and the audits I asked for would have gone deeper. 2. Inclusion: I personally know of two people who contacted the Village to be considered for a Committee seat or Board seat. One did not even receive a response and the other was asked to provide a Letter of Intent. After several email exchanges asking for clarification, the person gave up. The open seat went to Mr. James Doerflinger, who, when I asked him if he turned in a Letter of Intent regarding wanting to be on the Board, he indicated that he did not. He heard there was a seat open, so he called in and said he was interested in being considered and here he was. That's not his fault. He had no control over how he ended up getting on the Board. 3. Planning: Ever since 2019, I feel there has been a lack of really going through and thoroughly planning projects. Examples, over spending on the Village Shop construction, the recent Well #2 and Lift Station and Village Edge projects and the lack of communication to residents and re-consideration of possibly scaling back due to the huge increase in cost of the projects. Why is there no work being done on bringing business development to Arena?

VS: What actions should the village take with respect to the 1-3 issues you raise?

PP: 1. Start recording all meetings. 2. Quit picking and choosing because of who a person is/isn't affiliated with, or votes for. I had a conversation with a Village resident and was told they had contacted the Village regarding their interest in being on the Board. They indicated the first question they were asked by the Village President was who they voted for. 3. Begin thorough planning and not just planning to get something done. There is a difference.

VS: What actions should the village take with respect to any concerns raised by the audit?

PP: I feel there should be a Personnel meeting. Not only to clear the air regarding questions on why the previous Clerk was let go, but to address findings in the Monticello audit. It's called covering the bases. What is wrong with that when taxpayer dollars are at stake? I feel the air needs to be cleared over any mistakes made since the current Clerk's employment. Not only by the Clerk, but the Board itself.

VS: Please feel free to share anything else.

PP: Audits cost money. I know that personally. During my first term as Village President, we conducted an audit due to the release of a Clerk. But, questions are answered, the air is cleared and it is much easier to move ahead with a clean slate. With as tight a budget as there currently is, there may be no room at all for funding an audit, but it should be looked at. The Village needs to reach out to Iowa County, the SW WI. Regional Planning Commission and developers in order to let people know that Arena wants business development. The Village President has stated publicly that there hasn't been anything going on in that arena. Why not? You need to constantly be in contact with people who can help you move forward. Even if it's just a phone call or email check in.

Arena board hears tenure of current Arena clerk audited in Monticello, discrepancies found in water bills

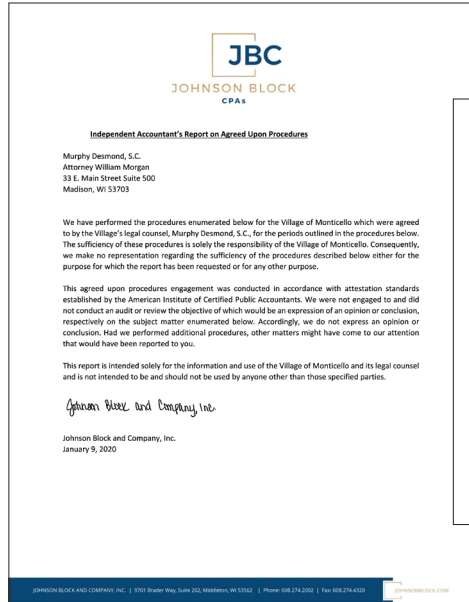
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Excerpts from the report detail the procedure Johnson Block undertook with regard to water/utility bills in Monticello, as well as the differences found between what was billed by Naeger and what was recomputed using authorized rates and consumption, with an overall difference netting \$2,367.58 of total over-billing.

Legal Editor's Analysis

This represents roughly a 50% average overcharge, and would extrapolate to roughly \$1.8 million over a five-year period if these discrepancies were typical over that time. The report covers sixty bills for just one month apiece, or roughly the cumulative overcharge that a single bill would bear over five years, if this rate of error remained typical. For a sense of what this rate of error would mean if it held continuously valid, the Green County Property Database lists 756 properties in Monticello. If each were continuously exposed to this rate of overcharge over 5 years, it would appear that the cumulative overcharge would then run on the order of \$1.8 million.

—Gary Ernest Grass, Esq., *Legal Editor*



Procedure 5:

Review a sample of 60 utility bills during 2018 to determine if rates are charged accurately.

Findings:

Randomly selected 60 utility bills in 2018. These were recomputed using authorized rates and consumption and compared to what actually got billed. See attached worksheet for differences. We were given no supporting documentation as to how these additional charges were computed.

Difference due to:

Additional Sewer Fixed Charge	Additional Sewer Charge	Additional Refuse Fixed Charge	Additional Refuse Charge	Additional Water Charge
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Name	Month	Billed	Computed	Difference	Additional Sewer Fixed Charge	Additional Sewer Charge	Additional Refuse Fixed Charge	Additional Refuse Charge	Additional Water Charge
Christenson, Shawn	March	103.87	107.94	(4.07)					
TLC-Nanetter Hilliard	April	242.25	133.33	108.92	57.75		7.50	43.67	
Family Fresh Pack	May	709.51	317.01	392.50	385.00		7.50		
Greenwoods State Bank	June	155.47	147.97	7.50			7.50		
Marks Chemical Sales	July	83.45	75.95	7.50			7.50		
Eagle Pass Salon	August	376.54	175.42	201.12	121.29		7.50	72.33	
The Kooler	September	305.01	121.34	183.67	141.51		7.50	34.67	
Boars Nest	November	218.31	106.73	111.58	101.08		7.50	3.00	
Gempler's Market	Dec.2017	960.44	390.44	570.00	423.50		7.50	139.00	
T-n-D's	January	690.57	388.90	301.67	192.50		7.50	101.67	
Upmann, Jim	February	353.46	200.45	153.01	115.50		7.50	30.00	
Casey's Store	March	1208.61	854.61	354.00	346.50		7.50		
Zuber, Jeff	April	290.29	550.41	(260.12)	38.50	(309.12)	7.50	3.00	
Risley Pellet Solutions	May	80.65	61.00	19.65			7.50	9.00	3.15
Little Learners Child Care	June	211.62	184.12	27.50			7.50	20.00	
Monticello High School	July	398.13	281.34	116.79	121.29		(4.50)		
Monticello School Gym	August	333.03	256.67	76.36	80.86		(4.50)		

Final Bill was pro-rated.

Board members release plan to save UW-Richland
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of their own schools and the possible effects on local economies and county budgets if the UW System shuts down more schools.

In addition to the instructional programs the plan proposes, the responsibility for campus buildings would also shift under the plan, which would shift ownership of some buildings to the Richland School District, Southwest Technical College and UW Extension.

To pay for the plan, Gentes and Murphy-Lopez have proposed that Richland County and UW System apply for grants offered by the U.S. Department of Agriculture specifically aimed at providing educational opportunities in rural parts of the country as well as local fundraising from the community. Community members have regularly pointed to the success of the Richland

County Campus Foundation as a sign of local support for the school. Tax records from 2019 show the foundation had \$3 million in its accounts four years ago, yet community members have said that number is now about \$6 million.

The Richland County board's education committee, of which Gentes and Murphy-Lopez are members, will consider the plan at an upcoming meeting, according to a news release, and county leadership has a meeting set with System officials on April 7.

Henry Redman is a staff reporter for the Wisconsin Examiner who focuses on covering Wisconsin's towns and rural areas. He previously covered crime and courts at the Daily Jefferson County Union. A lifelong Midwesterner, he was born in Cleveland, Ohio and graduated from Loyola University Chicago with a degree in journalism in May 2019.

AMERICAN PICKERS to film in Wisconsin

The American Pickers are excited to return to Wisconsin! They plan to film episodes of The History Channel hit television series throughout your area in June 2023.

AMERICAN PICKERS is a documentary series that explores the fascinating world of antique "picking" on The History Channel. The hit show follows skilled pickers in the business, as they hunt for America's most valuable antiques. They are always excited to find historically significant or rare items, in addition to unforgettable Characters and their collections.

As they hit the back roads from coast to coast, the Pickers are on a mission to recycle and rescue forgotten relics. Along the way, they want to meet characters with amazing stories and fun items. They hope to give historically significant objects a new lease on life while learning a thing or two about America's past along the way. The Pickers have seen a lot of rusty gold over the years and are always looking to discover something they've never seen

before. They are ready to find extraordinary items and hear fascinating tales about them.

We at American Pickers continue to take the pandemic very seriously and will be following all guidelines and protocols for safe filming outlined by the state and CDC. Nevertheless, we are excited to continue reaching the many collectors in the area to discuss their years of picking and are eager to hear their memorable stories!

The American Pickers TV Show is looking for leads and would love to explore your hidden treasure. If you or someone you know has a unique item, story to tell, and is ready to sell...we would love to hear from you! Please note, the Pickers DO NOT pick stores, flea markets, malls, auction businesses, museums, or anything open to the public. If interested, please send us your name, phone number, location, and description of the collection with photos to: americanpickers@cineflix.com or call (646) 493-2184, or on facebook: @GotAPick

VS. CLASSIFIEDS

Healthcare Employment Opportunities

- *Occupational Therapist – full-time OT position working in Home Health and in the Schools
- *Physical Therapy Assistant – part-time to full-time position available
- *Speech Therapist – .6 FTE Day shift position
- *Clinical Dietitian – .5 FTE Day shift position
- *OB RN – .9 FTE evening/night shift position. **Employment Bonus Eligible!**
- *RN Emergency Department – .6 to a .9 FTE p.m./night shift position. **Employment Bonus Eligible!**
- *RN Float Nurse – .75 FTE evening/night shift position! **Employment Bonus Eligible!**
- *RN – .5 FTE p.m. shift position in our Nursing & Rehab Center
- *Operating Room Technician – .8 FTE day shift position. **\$3,000 Employment Bonus eligible!**
- *Director of Marketing – full-time management position
- *Director of Health Information Management – full-time management position
- *Certified Nursing Assistants – part-time positions available in our Nursing & Rehab Center on day, evening and night shifts, **\$3,000 Employment Bonus included!**
- *Imaging & Lab Technologist (Clinics) – full-time day shift position working 4 -10 hour day shifts.
- *Respiratory Therapist – .5 to .6 FTE day shift & a .9 FTE evening/night shift
- *Med Tech/MLT or CLS – .6 FTE Premium Pay Weekender Day shift position
- *Certified Nursing Assistants – .5 FTE day shift & .6 FTE p.m. shift on our Med/Surg unit
- *MRI Imaging Technologist – .5 to a 1.0 FTE day shift position. **Up to a \$5,000 Employment Bonus, prorated based on FTE!**
- *Imaging Technologist – full-time night shift position. **Up to a \$5,000 Employment Bonus, prorated based on FTE!**
- *Patient Access Specialist – .5 to .6 FTE p.m./night shift & a .8 FTE night shift position!
- *Clinic CMA or LPN – .8 FTE day shift positions in our Dodgeville Specialty Clinics & our Barneveld/Mt. Horeb Family Practice Clinic.
- *Environmental Services Staff – full and part time p.m. and night shift positions. **\$1,000 Employment Bonus!**

To find out more detailed information about all open positions and to apply, go to our website at www.uplandhillshealth.org
Upland Hills Health
800 Compassion Way
Dodgeville, WI 53533

SEEKING OFFICE SPACE



Valley Sentinel is seeking office space in the downtown area of Spring Green. Flexible ideas for the space include a newsroom, co-working space for small businesses and entrepreneurs, local retail/consignment, local art exhibition/gallery space and (eventually) working collaboratively with area businesses to provide extended hours coffee and potentially grab-and-go food. Please let us know if you have any vacant or soon-to-be vacant commercial space, know of any space, or have any creative ideas or partnership opportunities, by phone at 608-588-6694 or by email at editor@valleysentinelnews.com.