

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

SCOTT COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
04/20/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Teresa Vannarsdall	01-01-11 to 12-31-14
	Tammy Stout Johnson	01-01-15 to 12-31-18
County Treasurer	Sheryl Jent	01-01-13 to 12-31-16
Clerk of the Circuit Court	Missy Applegate	01-01-13 to 12-31-16
County Sheriff	Joseph Daniel McClain	01-01-11 to 12-31-18
County Recorder	Annalee Turley	01-01-13 to 12-31-16
President of the County Council	Eric Gillespie	01-01-13 to 12-31-13
	Ab Watts	01-01-14 to 12-31-14
	Iva Gasaway	01-01-15 to 12-31-15
President of the Board of County Commissioners	Robert Tobias	01-01-13 to 12-31-13
	Mark Hays	01-01-14 to 11-08-14
	Larry Blevins	11-09-14 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SCOTT COUNTY, INDIANA

This report is supplemental to our audit report of Scott County (County), for the period from January 1, 2013 to December 31, 2013. It has been provided as a separate report so that the reader may easily identify any Federal Findings and Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the County, which provides our opinions on the County's financial statement and federal program compliance. This report may be found at www.in.gov/sboa/.

The Federal Findings, identified in the above referenced audit report, are included in this report and should be viewed in conjunction with the Audit Results and Comments as described below.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit 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 Corrective Action Plan for the Federal Findings and Official Response to the Audit Results and Comments, incorporated within this report, were not verified for accuracy.

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

January 28, 2015

COUNTY AUDITOR
SCOTT COUNTY

COUNTY AUDITOR
SCOTT COUNTY
FEDERAL FINDINGS

FINDING 2013-001 - INTERNAL CONTROLS OVER THE PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

We noted the following deficiency in the internal control system of the County related to reporting. We believe the following deficiency constitutes a material weakness:

Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County to reduce risks to the achievement of financial reporting objectives. The County has not separated incompatible activities related to preparation of the Schedule of Expenditures of Federal Awards (SEFA).

The County Auditor's Office is responsible for preparing the SEFA which is based upon the grant information obtained from the financial accounting records and other information provided by each department. There was no evidence presented that a review of the SEFA was being made by someone other than the person preparing the SEFA. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

FINDING 2013-004 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING - COUNTY AUDITOR

Control activities should be selected and developed at various levels to reduce risks of error and/or fraud of the financial statement. County Officials have not separated incompatible activities related to all areas of the financial statement. The failure to establish these controls could enable material misstatements to be undetected.

One employee of the County Auditor's Office processes the County payroll. This employee was also responsible for calculating and making all employee and employer benefit payments. Supporting documentation for these payments was retained in the payroll files; however, no review of the documentation was completed by another employee, nor were the checks and/or electronic payments compared to the supporting documentation by any other County employee. No claim forms were prepared for these disbursements, and they were not approved by the County Auditor or the Board of County Commissioners as required when an employer share was included.

In addition, there was no review and/or analysis of the payroll withholding funds for 2013 to ensure that the funds were posted properly and that the balances, if any, were correct and owed for unpaid and/or outstanding obligations.

COUNTY AUDITOR
SCOTT COUNTY
FEDERAL FINDINGS
(Continued)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

FINDING 2013-007 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 2013
Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; and Reporting. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Monthly Expense Claims for Title IV-D, Clerk of the Circuit Court Expenditures (Claim for Reimbursement) - The Clerk of the Circuit Court's Office relied upon a paid consultant to prepare monthly Claims for Reimbursement (Claims). Copies of the County's financial ledgers, invoices, and payroll information were provided to the consultant by the Clerk of the Circuit Court and County Auditor's staff. There was no evidence that the Clerk of the Circuit Court reviewed the Claims and the supporting documentation prior to signing the Claims and submitting them for reimbursement.

Lack of Segregation of Duties Over Quarterly Incentive Balance Reports - The Quarterly Incentive Balance Reports (State Form 54766) submitted to the Indiana Department of Child Services by the County were prepared and certified by the County Auditor. There was no evidence presented for audit that the reports were reviewed by another person.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

COUNTY AUDITOR
SCOTT COUNTY
FEDERAL FINDINGS
(Continued)

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirements noted above that have a direct and material effect to the program.



Tammy Stout Johnson

Auditor of Scott County

Scott County Courthouse
1 East McClain Avenue, Suite 130

Scottsburg, IN 47170

Phone (812) 752-8408

Fax (812) 752-7914

tammy.johnson@scottcounty.in.gov

January 19, 2015

Corrective Action Plan

Contact Person: Tammy Stout Johnson

Title: Scott County Auditor

Phone Number: 812-752-8408

Completion date: December 2013

Federal Finding 2013-001 INTERNAL CONTROLS OVER THE PREPARATION OF THE SCHEDULE OF FEDERAL AWARDS

The SEFA will be prepared and reviewed by two or more individuals in the Auditor's office.

Federal Finding 2013-004 INTERNAL CONTROLS OVER THE FINANCIAL TRANSACTIONS AND REPORTING-COUNTY AUDITOR

The County Auditor Payroll Clerk processes the payroll as well as calculating and paying employer benefits payments. An employee other than the payroll clerk reviews the files afterward. Checks and electronic payments are also reviewed and compared by other employees. Claim forms are being made and are prepared by the County Commissioners.

Federal Finding 2013-007 INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT

Child Support Enforcement

Internal controls and segregation of duties related to grant agreements and compliance will be put into place.

Auditor-Quarterly Incentive Balance Reports

Quarterly balance report will be prepared and submitted by the Auditor and an employee for compliance.

Sincerely,

Tammy Stout Johnson

Scott County Auditor

COUNTY AUDITOR
SCOTT COUNTY
AUDIT RESULTS AND COMMENTS

OVERDRAWN CASH BALANCES

The financial statement presented in the Financial Statement and Federal Single Audit Report included the following funds with overdrawn cash balances at December 31, 2013. These funds are not reimbursable grant funds.

<u>Fund</u>	<u>Overdrawn</u>
Children Health Clinic	\$ 3,629
Drug Interdiction Officer	6,671
Co Corrections Grant	22,342
Prosecutors Jabig	1,124
Payroll Federal	2,607
Payroll Medicare	2,440
Payroll E-Loan Pmt	342
Payroll Flex One	3,577
Payroll Cagit	1,900

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

BOARD MINUTES

Minutes of meetings held by the Board of County Commissioners and County Council were not properly maintained. The following deficiencies were noted:

1. Minutes of the meetings held by the Board of County Commissioners, as required by Indiana Code 5-14-1.5-4(b), for part of the year 2013 were not presented for audit. On June 18, 2014, the latest minutes available were for February 6, 2013. The County Auditor presented meeting notes and agendas for meetings held March 6, 2013 through December 31, 2013, but no formal minutes were presented for audit.
2. Minutes of the meetings conducted by the Board of County Commissioners in 2013 that were available were not signed by the County Auditor or the Board members attesting to accuracy and completeness.
3. Minutes of the County Council meetings were not completed in a timely manner. A review of all available minutes on June 26, 2014, showed the latest minutes available were dated November 19, 2013. On July 21, 2014, minutes for the meetings held December 17, 2013, and January 28, 2014, were presented.

COUNTY AUDITOR
SCOTT COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

4. Notations in the County Council minutes indicated approval of the minutes by the Council members; however, the approval was typically several months after the meeting was held.

Indiana Code 5-14-1.5-4 states in part:

"(b) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under section 3.5 or 3.6 of this chapter or any other statute that authorizes a governing body to conduct a meeting using an electronic means of communication.

(c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

APPROPRIATIONS

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

Fund	Year	Excess Amount Expended
Courthouse Debt Srvc	2013	\$ 775
Innkeepers Tax Fund	2013	326

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

Teresa Vannarsdall

Scott County Chief Deputy Auditor

1 East McClain Ave. Suite 130

Scottsburg, IN 47170

February 3, 2015

RE: Official Response, County Auditor
Indiana State Board of Accounts Audit for Year 2013

Overdrawn Cash Balances

Childrens Health Clinic: \$3,629-This fund has had no activity since April of 2009. The clinic has been closed. The fund needs a receipt for the negative balance and to be closed.

Drug Interdiction Officer-This fund is used by the Prosecutor. The Auditor's office will work with the Prosecutor to balance the fund.

County Corrections Grant-This fund is used to pay the Sheriff's Jail Commander and is funded by misdemeanor funds. Employee benefits were posted erroneously to the fund instead of being posted to the Commissioners budget. This will be corrected in 2015.

Prosecutor's Jabig-On the county's old financial system which began in 2005, this fund began with a negative balance of \$1,504.00 and a receipt of checks over two years old in the amount of \$380.00 was receipted on 12-14-06. There has been no activity in this fund since that date.

Payroll Federal, Medicare, Flex One, Cagit- These funds will be adjusted in 2015.

Payroll E-Loan Payment-this fund was adjusted January 2015.

Board Minutes

The Commissioners and Council minutes will be updated as soon as possible.

Appropriations

Courthouse Debt Service-Expenditure was made for H.J. Umbaugh & Associates for professional services for the Courthouse Bond Issue accounting.

Innkeepers Tax Fund-Accounting for expenditures for this funding is not processed through the Auditor's office. Funds are received from the State Auditor's office, receipted into the Auditor's financial software and a check is immediately processed and sent to the Scott County Visitor's Commission. The Visitor's Commission has its own financial accounting system and a Board who approves their expenditures. The only accounting the Auditor's office is involved in is receiving funds from the State and expending directly to the Visitor's Commission for their accountability. Scott County Council approves the Visitor's Commission budget each year during county budget process but the Visitor's Commission does not submit claims on a monthly basis for approval by the Board of Commissioners.

COUNTY AUDITOR
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 28, 2015, with Teresa Vannarsdall, former County Auditor; Tammy Stout Johnson, County Auditor; Larry Blevins, President of the Board of County Commissioners; and Iva Gasaway, President of the County Council.

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CLERK OF THE CIRCUIT COURT
SCOTT COUNTY

CLERK OF THE CIRCUIT COURT
SCOTT COUNTY
FEDERAL FINDINGS

***FINDING 2013-003 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS
AND REPORTING - CLERK OF THE CIRCUIT COURT***

We noted the following deficiencies in the internal control system of the Clerk of the Circuit Court related to financial transactions and reporting:

Several staff members collected money and utilized the same cash drawers for the Clerk of the Circuit Court's collections. As a result, there was no separate accountability in case of errors, shortages, or cash long situations. The two bookkeepers also collected and receipted money, made adjustments, made up deposits, ran daily reports, issued checks, and prepared the bank reconcilements and the monthly financial reports.

There also was a lack of segregation of duties in that someone other than the persons who made up the deposits and processed the daily reports did not verify and document that the amounts being deposited agreed both to the total amount of receipts for that day and the composition of the deposit agreed to the software reports for both the Clerk of the Circuit Court's collections and the child support collections.

Credit card payments to the Clerk of the Circuit Court's Office were not being reconciled properly. These payments were being receipted promptly; however, in order to reconcile these payments, each individual credit card payment needed to be traced individually from the original payment through to the electronic funds deposit made by the credit card vendor. A separate bank account was being used for the credit card payments. Subsequent transfers were made from this bank account to the Clerk of the Circuit Court's regular operating bank account on a monthly basis; however, there were unidentified credit card payment funds left in the bank account due to not properly reconciling the credit card payments as they were being deposited within the bank account.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

***FINDING 2013-007 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT
HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT***

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 2013
Pass-Through Entity: Indiana Department of Child Services

CLERK OF THE CIRCUIT COURT
SCOTT COUNTY
FEDERAL FINDINGS
(Continued)

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; and Reporting. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Monthly Expense Claims for Title IV-D, Clerk of the Circuit Court Expenditures (Claim for Reimbursement) - The Clerk of the Circuit Court's Office relied upon a paid consultant to prepare monthly Claims for Reimbursement (Claims). Copies of the County's financial ledgers, invoices, and payroll information were provided to the consultant by the Clerk of the Circuit Court and County Auditor's staff. There was no evidence that the Clerk of the Circuit Court reviewed the Claims and the supporting documentation prior to signing the Claims and submitting them for reimbursement.

Lack of Segregation of Duties Over Quarterly Incentive Balance Reports - The Quarterly Incentive Balance Reports (State Form 54766) submitted to the Indiana Department of Child Services by the County were prepared and certified by the County Auditor. There was no evidence presented for audit that the reports were reviewed by another person.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirements noted above that have a direct and material effect to the program.

CLERK OF THE CIRCUIT COURT
SCOTT COUNTY
FEDERAL FINDINGS
(Continued)

***FINDING 2013-008 - NONCOMPLIANCE OVER ACTIVITIES ALLOWED OR UNALLOWED;
ALLOWABLE COSTS/COST PRINCIPLES; AND REPORTING***

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 2013
Pass-Through Entity: Indiana Department of Child Services

Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Health Insurance Expenditures: The County Prosecutor's Office used 100 percent of the employer share of the medical benefits for two of their staff when requesting reimbursement. However, the two employees' time for IV-D was reported to be between 25 percent and 60 percent of the total time reported per month. For the five months reviewed, total insurance claimed for the two employees was \$8,588, and, at the FFP rate of 66 percent, \$5,668 was reimbursed to the County. In the months reviewed, the two employees' spent a maximum of 60 percent of the total time reported on IV-D, resulting in the maximum amount that should have been reimbursed of \$3,401. The difference between what was actually reimbursed (\$5,668) and the maximum that should have been reimbursed (\$3,401) represents a questioned cost of \$2,267.

File Clerk Expenditures: An intern File Clerk who worked part-time in the Child Support Division was paid entirely from Prosecutor's IV-D Incent #2 Fund for nine pay periods in 2013. The total paid was \$2,788. However, the File Clerk only worked 50 percent of her time in the Child Support Division, resulting in questioned costs of \$1,394.

Telephone Expenditures: The County Prosecutor's Office paid the entire cost of regular phone expenditures from the Prosecutor's IV-D Incent #2 Fund. No proration of the phone costs was made to ensure that only the portion associated with the Child Support Division was paid from the Prosecutor's IV-D Incentive #2 Fund. We consider \$1,330 to be questioned costs.

Mileage Reimbursement Expenditures: A mileage claim was paid entirely from Prosecutor's IV-D Incent #2 Fund for an employee whose duties include investigations other than child support. The mileage claim reviewed included \$251 for mileage reimbursement for investigations other than child support. We consider \$251 to be questioned costs.

Online Legal Research Library Expenditures: Online legal research library expenditures of \$600 were paid from the Prosecutor's IV-D Incent #2 Fund at 100 percent, with no designation of what (if any) portion was properly attributable to the IV-D program. We consider \$600 to be questioned costs.

Clerk Incentive Expenditures: Amounts paid from the Clerk's IV-D Incent #2 Fund were not prorated to only pay the IV-D portion of certain invoices. In 2013, five copier and four mail machine monthly lease payments totaling \$1,704 were paid from the Clerk's IV-D Incent #2 Fund. Other payments made from the Clerk's IV-D Incent #2 Fund at 100 percent with no designation of what (if any) portion was properly attributable to the IV-D program were toner of \$102, and envelopes of \$1,540. We consider \$3,346 to be questioned costs.

Court Referee Expenditures: No supporting documentation was retained for audit for the monthly expense claims. The total amount reimbursed in 2013 was \$18,918, which consisted mostly of personal services.

CLERK OF THE CIRCUIT COURT
SCOTT COUNTY
FEDERAL FINDINGS
(Continued)

45 CFR 305.35 states in part:

"(a) A State must expend the full amount of incentive payments received under this part to supplement, and not supplant, other funds used by the State to carry out IV-D program activities or funds for other activities approved by the Secretary which may contribute to improving the effectiveness or efficiency of the State's IV-D program, including cost-effective contracts with local agencies, whether or not the expenditures for the activity are eligible for reimbursement under this part.

(b) In those States in which incentive payments are passed through to political subdivisions or localities, such payments must be used in accordance with this section."

The County was required to maintain time and effort reports on full and part-time employees paid from the grant. The Indiana Department of Child Services had a report titled "Record of Monthly Time, State Form 45272 (3-92)/DFC Form 918." This form provided a space for employees to enter hours worked each day during the month and then a place for them to sign that the time represented only Title IV-D work and is true and correct. In all five months reviewed, not all employees claimed for reimbursement in the County Prosecutor's Office signed the forms certifying the hours they worked.

OMB Circular A-87, Attachment B, item 8(h), states in part:

"(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency."

County Officials did not comply with the Activities Allowed or Unallowed, and Allowable Costs/Cost Principles compliance requirements for the Child Support Enforcement program. Noncompliance with the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that County Officials work with the Indiana Department of Child Services to determine what adjustments and/or corrections need to be made. Additionally, we recommended that the IV-D Court maintain proper time and effort reporting.

Reporting

Quarterly Incentive Expenditure Reports - Prosecuting Attorney

The Quarterly Incentive Expenditure Reports for the Prosecutor IV-D Incent #2 Fund filed in 2013, were not based on the actual cash disbursements for three quarters in the year 2013. This resulted in a net under reported amount of \$4,555 in expenditures for the year.

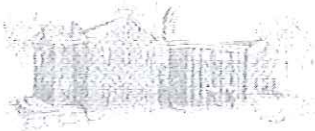
CLERK OF THE CIRCUIT COURT
SCOTT COUNTY
FEDERAL FINDINGS
(Continued)

The Cooperative Agreement for Federal Financial Participation (FFP) for Prosecuting Attorneys Performing Title IV-D Services, Section IV - Reimbursement, Budget, Incentive Distributions, and Audits states in part: "B. Reimbursements . . . (9) the Prosecuting Attorney will report, on a quarterly basis, incentive expenditures and the absence of expenditures during the quarter on Quarterly Incentive Report Form (State Form No. 54528) incorporated by reference hereto, in accordance with procedures and timeframes established by CSB that comply with federal and state law."

The Indiana Department of Child Services issued the "IV-D Expense Reporting and Reimbursement Guide" (Guide) on December 30, 2011. The Guide discusses incentive reporting: "Quarterly Reporting for Incentive Expenditures - Consistent with the quarterly prospective distribution of incentive funds, County Offices will be required to submit the Quarterly Incentive Expenditure Report Form to DCS Accounting Operations each quarter."

The Indiana Department of Child Services cannot adequately monitor the grant funds, or adequately assess the County's needs, without receiving accurate and timely reporting from the County departments. Submission of inaccurate financial reports could jeopardize the receipt of future federal assistance to the County.

We recommended that County Officials prepare and submit accurate and complete reports in accordance with the federal guidelines.



Missy Applegate
SCOTT COUNTY CLERK OF COURTS

1111 4th Street, Suite 130
Scottsburg, Indiana 47170
(812) 752-8420

"Corrective Action Plan"

Section II Financial Statement Findings

Finding 2013-003 – Internal Controls Over Financial Transactions And Reporting – Clerk of the Circuit Court

Contact Person: Missy Applegate
Contact Information: 812-752-8420
Expected Completion date:

Corrective Action:

As I stated last year on my corrective action plan the clerk's office starts each day with \$100, so the superior side gets \$50 and Circuit side gets \$50. When an employee takes a payment there is a receipt with how much money they took and who took the payment. At the end of day when each side balances out the money will match the reports and receipts. They money has to agree with the programs in Odyssey and ISETS or we know something is wrong. Internal controls are now being done and an employee is signing off and checking others work for adjustments, deposits, reports and reconcilements. The credit card issues are now be addressed as we are tracing the electronic funds by the credit card vendor on three separate occasions and printing receipts for each time. We will be correcting the funds in the credit card bank account and transferring them to county general.

Sincerely,

Missy Applegate
Missy Applegate
Clerk of Circuit Court
January 13, 2015



Missy Applegate

SCOTT COUNTY CLERK OF COURTS

1 East McClain Avenue, Suite 100
Scottsburg, Indiana 47170
(812) 752-8420

"Corrective Action Plan"

Finding 2013-007 -- Internal Controls Over Compliance Requirements That Have A Direct And Material Effect To Child Support Enforcement

Federal Agency: Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year: 2013

Pass-Through Entity: Indiana Department of Child

Contact Person: Missy Applegate

Contact Information: 812-752-8420

Expected Completion date:

Corrective Action:

The Clerk will be reviewing the paid consultants monthly claims and supporting documentation prior to signing and submitting them for reimbursement. The Clerk will also look into establishing internal controls for compliance requirements of the program.

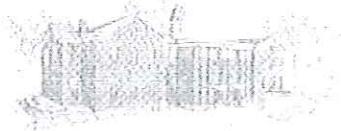
Sincerely,

Missy Applegate

Missy Applegate

Clerk of Circuit Court

January 13, 2015



Missy Applegate

SCOTT COUNTY CLERK OF COURTS

1 East McClain Avenue, Suite 120
Scottsburg, Indiana 47170
(812) 752-8420

"Corrective Action Plan"

Finding 2013-008 – Noncompliance Over Activities Allowed or Unallowed; Allowable Costs/Cost Principles; and Reporting

Federal Agency: Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year: 2013

Pass-Through Entity: Indiana Department of Child

Contact Person: Missy Applegate

Contact Information: 812-752-8420

Expected Completion date:

Corrective Action:

The copier and mail machine are no longer paid out of the Clerk's IV-D Incentive Fund and the money spent in 2013 for these will be refunded back to state. Also, the other claims taken out of the Clerk's IV-D Incentive Fund will also be refunded back to the state.

Sincerely,

Missy Applegate
Missy Applegate

Clerk of Circuit Court

January 13, 2015

CLERK OF THE CIRCUIT COURT
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 28, 2015, with Missy Applegate, Clerk of the Circuit Court; Larry Blevins, President of the Board of County Commissioners; and Iva Gasaway, President of the County Council.

COUNTY TREASURER
SCOTT COUNTY

COUNTY TREASURER
SCOTT COUNTY
FEDERAL FINDING

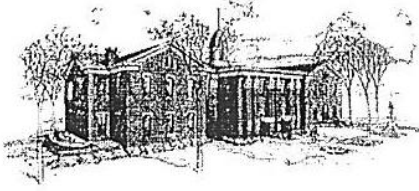
***FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL
TRANSACTIONS AND REPORTING - COUNTY TREASURER***

We noted the following deficiencies in the internal control system of the County Treasurer related to financial transactions and reporting:

Bank reconcilements were completed for individual bank accounts; however, no combined bank reconciliation was prepared, which would tie all the individual bank reconcilements to the County Treasurer's Cash Book. In addition, there was no evidence that the bank reconcilements were reviewed and approved by someone other than the person who prepared them.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)



Sheryl Jent
SCOTT COUNTY TREASURER
1 East McClain Avenue, Suite 140
Scottsburg, Indiana 47170
(812) 752-8414

January 2, 2015

CORRECTIVE ACTION PLAN

**FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING –
COUNTY TREASURER**

Contact Person: Sheryl Jent
Title: Scott County Treasurer
Contact Information: (812) 752-8414
Expected completion date: Ongoing

Corrective Action(s):

The cash book/sheet will be initialed by the Bookkeeper after verifying cash book balance to each category of tax software report.

A "County Treasurer's Monthly Report" will be completed to show combined bank reconciliation rather than just individual bank accounts. Each bank statement will be placed in each monthly tub in addition to binders for easy access when needed.

Bank reconciliations will be reviewed and approved by Treasurer and Bookkeeper with support of documentation.

A log of significant adjustments or other issues will be retained in order to provide better audit information.

On or before the 16th of each month, a report showing the financial condition of the office as of the close of business on the last day of the preceding month will be prepared.

Sheryl Jent
Scott Co. Treasurer

COUNTY TREASURER
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 28, 2015, with Sheryl Jent, County Treasurer; Larry Blevins, President of the Board of County Commissioners; and Iva Gasaway, President of the County Council.

COUNTY PROSECUTOR
SCOTT COUNTY

COUNTY PROSECUTOR
SCOTT COUNTY
FEDERAL FINDINGS

FINDING 2013-007 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 2013
Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; and Reporting. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Monthly Expense Claims for Title IV-D, Clerk of the Circuit Court Expenditures (Claim for Reimbursement) - The Clerk of the Circuit Court's Office relied upon a paid consultant to prepare monthly Claims for Reimbursement (Claims). Copies of the County's financial ledgers, invoices, and payroll information were provided to the consultant by the Clerk of the Circuit Court and County Auditor's staff. There was no evidence that the Clerk of the Circuit Court reviewed the Claims and the supporting documentation prior to signing the Claims and submitting them for reimbursement.

Lack of Segregation of Duties Over Quarterly Incentive Balance Reports - The Quarterly Incentive Balance Reports (State Form 54766) submitted to the Indiana Department of Child Services by the County were prepared and certified by the County Auditor. There was no evidence presented for audit that the reports were reviewed by another person.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

COUNTY PROSECUTOR
SCOTT COUNTY
FEDERAL FINDINGS
(Continued)

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirements noted above that have a direct and material effect to the program.

***FINDING 2013-008 - NONCOMPLIANCE OVER ACTIVITIES ALLOWED OR UNALLOWED;
ALLOWABLE COSTS/COST PRINCIPLES; AND REPORTING***

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 2013
Pass-Through Entity: Indiana Department of Child Services

Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Health Insurance Expenditures: The County Prosecutor's Office used 100 percent of the employer share of the medical benefits for two of their staff when requesting reimbursement. However, the two employees' time for IV-D was reported to be between 25 percent and 60 percent of the total time reported per month. For the five months reviewed, total insurance claimed for the two employees was \$8,588, and, at the FFP rate of 66 percent, \$5,668 was reimbursed to the County. In the months reviewed, the two employees' spent a maximum of 60 percent of the total time reported on IV-D, resulting in the maximum amount that should have been reimbursed of \$3,401. The difference between what was actually reimbursed (\$5,668) and the maximum that should have been reimbursed (\$3,401) represents a questioned cost of \$2,267.

File Clerk Expenditures: An intern File Clerk who worked part-time in the Child Support Division was paid entirely from Prosecutor's IV-D Incent #2 Fund for nine pay periods in 2013. The total paid was \$2,788. However, the File Clerk only worked 50 percent of her time in the Child Support Division, resulting in questioned costs of \$1,394.

Telephone Expenditures: The County Prosecutor's Office paid the entire cost of regular phone expenditures from the Prosecutor's IV-D Incent #2 Fund. No proration of the phone costs was made to ensure that only the portion associated with the Child Support Division was paid from the Prosecutor's IV-D Incentive #2 Fund. We consider \$1,330 to be questioned costs.

Mileage Reimbursement Expenditures: A mileage claim was paid entirely from Prosecutor's IV-D Incent #2 Fund for an employee whose duties include investigations other than child support. The mileage claim reviewed included \$251 for mileage reimbursement for investigations other than child support. We consider \$251 to be questioned costs.

Online Legal Research Library Expenditures: Online legal research library expenditures of \$600 were paid from the Prosecutor's IV-D Incent #2 Fund at 100 percent, with no designation of what (if any) portion was properly attributable to the IV-D program. We consider \$600 to be questioned costs.

Clerk Incentive Expenditures: Amounts paid from the Clerk's IV-D Incent #2 Fund were not prorated to only pay the IV-D portion of certain invoices. In 2013, five copier and four mail machine monthly lease payments totaling \$1,704 were paid from the Clerk's IV-D Incent #2 Fund. Other payments made from the Clerk's IV-D Incent #2 Fund at 100 percent with no designation of what (if any) portion was properly attributable to the IV-D program were toner of \$102, and envelopes of \$1,540. We consider \$3,346 to be questioned costs.

COUNTY PROSECUTOR
SCOTT COUNTY
FEDERAL FINDINGS
(Continued)

Court Referee Expenditures: No supporting documentation was retained for audit for the monthly expense claims. The total amount reimbursed in 2013 was \$18,918, which consisted mostly of personal services.

45 CFR 305.35 states in part:

"(a) A State must expend the full amount of incentive payments received under this part to supplement, and not supplant, other funds used by the State to carry out IV-D program activities or funds for other activities approved by the Secretary which may contribute to improving the effectiveness or efficiency of the State's IV-D program, including cost-effective contracts with local agencies, whether or not the expenditures for the activity are eligible for reimbursement under this part.

(b) In those States in which incentive payments are passed through to political subdivisions or localities, such payments must be used in accordance with this section."

The County was required to maintain time and effort reports on full and part-time employees paid from the grant. The Indiana Department of Child Services had a report titled "Record of Monthly Time, State Form 45272 (3-92)/DFC Form 918." This form provided a space for employees to enter hours worked each day during the month and then a place for them to sign that the time represented only Title IV-D work and is true and correct. In all five months reviewed, not all employees claimed for reimbursement in the County Prosecutor's Office signed the forms certifying the hours they worked.

OMB Circular A-87, Attachment B, item 8(h), states in part:

"(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency."

County Officials did not comply with the Activities Allowed or Unallowed, and Allowable Costs/Cost Principles compliance requirements for the Child Support Enforcement program. Noncompliance with the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that County Officials work with the Indiana Department of Child Services to determine what adjustments and/or corrections need to be made. Additionally, we recommended that the IV-D Court maintain proper time and effort reporting.

COUNTY PROSECUTOR
SCOTT COUNTY
FEDERAL FINDINGS
(Continued)

Reporting

Quarterly Incentive Expenditure Reports - Prosecuting Attorney

The Quarterly Incentive Expenditure Reports for the Prosecutor IV-D Incent #2 Fund filed in 2013, were not based on the actual cash disbursements for three quarters in the year 2013. This resulted in a net under reported amount of \$4,555 in expenditures for the year.

The Cooperative Agreement for Federal Financial Participation (FFP) for Prosecuting Attorneys Performing Title IV-D Services, Section IV - Reimbursement, Budget, Incentive Distributions, and Audits states in part: "B. Reimbursements . . . (9) the Prosecuting Attorney will report, on a quarterly basis, incentive expenditures and the absence of expenditures during the quarter on Quarterly Incentive Report Form (State Form No. 54528) incorporated by reference hereto, in accordance with procedures and timeframes established by CSB that comply with federal and state law."

The Indiana Department of Child Services issued the "IV-D Expense Reporting and Reimbursement Guide" (Guide) on December 30, 2011. The Guide discusses incentive reporting: "Quarterly Reporting for Incentive Expenditures - Consistent with the quarterly prospective distribution of incentive funds, County Offices will be required to submit the Quarterly Incentive Expenditure Report Form to DCS Accounting Operations each quarter."

The Indiana Department of Child Services cannot adequately monitor the grant funds, or adequately assess the County's needs, without receiving accurate and timely reporting from the County departments. Submission of inaccurate financial reports could jeopardize the receipt of future federal assistance to the County.

We recommended that County Officials prepare and submit accurate and complete reports in accordance with the federal guidelines.



SCOTT COUNTY PROSECUTING ATTORNEY

SIXTH JUDICIAL CIRCUIT

1 East McClain Avenue, Suite 220 ❖ Scottsburg, Indiana 47170
Phone 812-752-8466 ❖ Fax 812-752-3441

Jason M. Mount
Prosecuting Attorney

Chris A. Owens
Chief Deputy
Prosecutor

Amanda C. Herald
Drug Interdiction
Prosecutor

Elizabeth A. Stigdon
IV-D Prosecutor

Steve Wollmann
Investigator

Amy J. Bowles
Administrative
Assistant

Bonita J. Combs
Administrative
Assistant

January 5, 2015

CORRECTIVE ACTION PLAN

FINDING 2013-007 – INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT ON CHILD SUPPORT ENFORCEMENT

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): Child Support 2013
Pass-Through Entity: Indiana Department of Child Services

Contact Person: Jason M. Mount
Contact Information: 812-752-8466
Expected completion date: 12-31-2014

Corrective Action:

We will work on establishing internal controls and segregation of duties for the compliance requirements applicable to the Child Support program. We will work with the Department of Child Services and review their training materials, and obtain copies of the A-133 circulars and the Compliance Supplement. Some of this has been done since it was brought to our attention in 2014.

FINDING 2013-008 –NONCOMPLIANCE OVER ACTIVITIES ALLOWED OR UNALLOWED; ALLOWABLE COSTS/COST PRINCIPLES, CASH MANAGEMENT, AND REPORTING

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): Child Support 2013
Pass-Through Entity: Indiana Department of Child Services

Contact Person: Jason M. Mount



SCOTT COUNTY PROSECUTING ATTORNEY

SIXTH JUDICIAL CIRCUIT

1 East McClain Avenue, Suite 220 ❖ Scottsburg, Indiana 47170

Phone 812-752-8466 ❖ Fax 812-752-3441

Jason M. Mount

Prosecuting Attorney

Chris A. Owens

*Chief Deputy
Prosecutor*

Amanda C. Herald

*Drug Interdiction
Prosecutor*

Elizabeth A. Stigdon

IV-D Prosecutor

Steve Wollmann

Investigator

Amy J. Bowles

*Administrative
Assistant*

Bonita J. Combs

*Administrative
Assistant*

Contact Information: 812-752-8466
Expected completion date: 12-31-2014

Corrective Action:

Additional training will be provided to personnel responsible for administering the Child Support program regarding the proper cost to be charged to the program and how the costs charged should be determined. Additional monitoring procedures will be implemented to review the activity to ensure the property amounts are being charged.

Specifically with respect to HEALTH INSURANCE EXPENDITURES, this was brought to our attention in 2014 as part of the 2012 audit, and we have already addressed it going forward.

Specifically with respect to FILE CLERK EXPENDITURES, this was brought to our attention in 2014 as part of the 2012 audit, and we have already addressed it. In the past we had been advised that we could file 100% claims against IV-D funds so long as they are balanced proportionally by like 100% claims against county funds, which is what we were doing here. We have since been advised that this is no longer the case, and we should file EACH CLAIM as a percentage against each fund. We have hesitated to do this because it creates additional work for our auditor, and adds confusion to the issue.

Specifically with respect to LIBRARY EXPENDITURES, actual expenditures for the calendar year exceeded \$600.00. Claims were only made against IV-D funds after County General budget line items had been fully expended. In the past we had been advised that we could file 100% claims against IV-D funds so long as they are balanced proportionally by like 100% claims against county funds. We have since been advised that this is no longer the case, and we should file EACH CLAIM as a percentage against each fund. We have hesitated to do this because it creates additional work for our auditor, and adds confusion to the issue. In doing so, we actually UNDERCLAIMED Library expenses. This was brought to our attention as part of the 2012 audit process and has already been addressed. Going forward, we will file each library expense on a 60% / 40% basis, which should result in additional IV-D reimbursement to the County.



SCOTT COUNTY PROSECUTING ATTORNEY

SIXTH JUDICIAL CIRCUIT

1 East McClain Avenue, Suite 220 ❖ Scottsburg, Indiana 47170
Phone 812-752-8466 ❖ Fax 812-752-3441

Jason M. Mount

Prosecuting Attorney

Chris A. Owens

*Chief Deputy
Prosecutor*

Amanda C. Herald

*Drug Interdiction
Prosecutor*

Elizabeth A. Stigdon

IV-D Prosecutor

Steve Wollmann

Investigator

Amy J. Bowles

*Administrative
Assistant*

Bonita J. Combs

*Administrative
Assistant*

Specifically with respect to TELEPHONE EXPENDITURES, this issue has been resolved going forward. IV-D will pay only for the three telephone lines they use.

Specifically with respect to MILEAGE REIMBURSEMENT EXPENDITURES, this was brought to our attention in 2014 as part of the 2012 audit, and we have made efforts to insure it does not continue to occur.

Salary and benefit claims have been adjusted; however, there may still be inaccuracies. The Child Support Division will continue to review these benefits and properly claim them as against the hours worked/claimed toward child support enforcement.

The Prosecutors Office will continue to work with the Auditor's Office, the Department of Child Services, and CSB to be sure that expenditures are properly claimed and in the proper amounts.



Jason M. Mount
Scott County Prosecutor

COUNTY PROSECUTOR
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 30, 2015, with Jason Mount, County Prosecutor, and on January 28, 2015, with Larry Blevins, President of the Board of County Commissioners, and Iva Gasaway, President of the County Council.

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COUNTY HIGHWAY DEPARTMENT
SCOTT COUNTY

COUNTY HIGHWAY DEPARTMENT
SCOTT COUNTY
FEDERAL FINDINGS

***FINDING 2013-005 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT
HAVE A DIRECT AND MATERIAL EFFECT TO HIGHWAY PLANNING AND CONSTRUCTION***

Federal Agency: Department of Transportation
Federal Program: Highway Planning and Construction
CFDA Number: 20.205
Federal Award Number and Year (or Other Identifying Number): 1005948, 0810577
Pass-Through Entity: Indiana Department of Transportation

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Cash Management, Matching, and Reporting. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

The requests for reimbursement, which include computation of the matching requirement, are prepared and submitted by the Highway Superintendent without review or approval by another county official or employee.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

COUNTY HIGHWAY DEPARTMENT
SCOTT COUNTY
FEDERAL FINDINGS
(Continued)

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirements noted above that have a direct and material effect to the program.

FINDING 2013-006 - CASH MANAGEMENT

Federal Agency: Department of Transportation
Federal Program: Highway Planning and Construction
CFDA Number: 20.205
Federal Award Number and Year (or Other Identifying Number): 1005948, 0810577
Pass-Through Entity: Indiana Department of Transportation

Amounts received by the County for the Highway Planning and Construction Program were requested and received in advance of payment for services, rather than requesting reimbursement based on expenditures actually paid. Of the 25 invoices paid during the year 2013, we noted four instances where the reimbursement from the pass-through entity was received before the invoice was paid by the County.

49 CFR 18.21 states in part:

"(a) *Scope*. This section prescribes the basic standard and the methods under which a Federal agency will make payments to grantees, and grantees will make payments to subgrantees and contractors.

(b) *Basic Standard*. Methods and procedures for payment shall minimize the time elapsing between the transfer of funds and disbursement by the grantee or subgrantee, in accordance with the Treasury regulations at 31 CFR part 205."

31 CFR 205.12 (b)(5) states: "Reimbursable funding means that a Federal Program Agency transfers Federal funds to a State after that State has already paid out the funds for Federal assistance program purposes."

Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended the County ensure payments are made prior to requesting reimbursement to be in compliance with Cash Management requirements.

SCOTT COUNTY HIGHWAY DEPARTMENT

1101 South Main Street • Scottsburg, Indiana 47170
(812) 752-8470 • Fax (812) 752-2818

January 14, 2015

Corrective Action Plan

Contact Person: Jill Baker
Title: Highway Superintendent
Phone Number: 812-752-8470
Completion Date: January 2, 2015

Federal Finding NO. 2013-005 INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO HIGHWAY PLANNING AND CONSTRUCTION.

Action Taken: Established Internal Controls between Superintendent and clerical position.

Federal Finding NO. 2013-006 CASH MANAGEMENT

Action Taken: Established Controls where a copy of the paid invoice including copy of the processed check is attached to reimbursement form.

Sincerely,



Jill Baker
Scott County Highway Superintendent

COUNTY HIGHWAY DEPARTMENT
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 28, 2015, with Jill Baker, County Highway Superintendent; Larry Blevins, President of the Board of County Commissioners; and Iva Gasaway, President of the County Council.

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COUNTY CIRCUIT COURT
SCOTT COUNTY

COUNTY CIRCUIT COURT
SCOTT COUNTY
FEDERAL FINDINGS

FINDING 2013-007 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 2013
Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; and Reporting. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Monthly Expense Claims for Title IV-D, Clerk of the Circuit Court Expenditures (Claim for Reimbursement) - The Clerk of the Circuit Court's Office relied upon a paid consultant to prepare monthly Claims for Reimbursement (Claims). Copies of the County's financial ledgers, invoices, and payroll information were provided to the consultant by the Clerk of the Circuit Court and County Auditor's staff. There was no evidence that the Clerk of the Circuit Court reviewed the Claims and the supporting documentation prior to signing the Claims and submitting them for reimbursement.

Lack of Segregation of Duties Over Quarterly Incentive Balance Reports - The Quarterly Incentive Balance Reports (State Form 54766) submitted to the Indiana Department of Child Services by the County were prepared and certified by the County Auditor. There was no evidence presented for audit that the reports were reviewed by another person.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

COUNTY CIRCUIT COURT
SCOTT COUNTY
FEDERAL FINDINGS
(Continued)

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirements noted above that have a direct and material effect to the program.

***FINDING 2013-008 - NONCOMPLIANCE OVER ACTIVITIES ALLOWED OR UNALLOWED;
ALLOWABLE COSTS/COST PRINCIPLES; AND REPORTING***

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 2013
Pass-Through Entity: Indiana Department of Child Services

Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Health Insurance Expenditures: The County Prosecutor's Office used 100 percent of the employer share of the medical benefits for two of their staff when requesting reimbursement. However, the two employees' time for IV-D was reported to be between 25 percent and 60 percent of the total time reported per month. For the five months reviewed, total insurance claimed for the two employees was \$8,588, and, at the FFP rate of 66 percent, \$5,668 was reimbursed to the County. In the months reviewed, the two employees' spent a maximum of 60 percent of the total time reported on IV-D, resulting in the maximum amount that should have been reimbursed of \$3,401. The difference between what was actually reimbursed (\$5,668) and the maximum that should have been reimbursed (\$3,401) represents a questioned cost of \$2,267.

File Clerk Expenditures: An intern File Clerk who worked part-time in the Child Support Division was paid entirely from Prosecutor's IV-D Incent #2 Fund for nine pay periods in 2013. The total paid was \$2,788. However, the File Clerk only worked 50 percent of her time in the Child Support Division, resulting in questioned costs of \$1,394.

Telephone Expenditures: The County Prosecutor's Office paid the entire cost of regular phone expenditures from the Prosecutor's IV-D Incent #2 Fund. No proration of the phone costs was made to ensure that only the portion associated with the Child Support Division was paid from the Prosecutor's IV-D Incentive #2 Fund. We consider \$1,330 to be questioned costs.

Mileage Reimbursement Expenditures: A mileage claim was paid entirely from Prosecutor's IV-D Incent #2 Fund for an employee whose duties include investigations other than child support. The mileage claim reviewed included \$251 for mileage reimbursement for investigations other than child support. We consider \$251 to be questioned costs.

Online Legal Research Library Expenditures: Online legal research library expenditures of \$600 were paid from the Prosecutor's IV-D Incent #2 Fund at 100 percent, with no designation of what (if any) portion was properly attributable to the IV-D program. We consider \$600 to be questioned costs.

Clerk Incentive Expenditures: Amounts paid from the Clerk's IV-D Incent #2 Fund were not prorated to only pay the IV-D portion of certain invoices. In 2013, five copier and four mail machine monthly lease payments totaling \$1,704 were paid from the Clerk's IV-D Incent #2 Fund. Other payments made from the Clerk's IV-D Incent #2 Fund at 100 percent with no designation of what (if any) portion was properly attributable to the IV-D program were toner of \$102, and envelopes of \$1,540. We consider \$3,346 to be questioned costs.

COUNTY CIRCUIT COURT
SCOTT COUNTY
FEDERAL FINDINGS
(Continued)

Court Referee Expenditures: No supporting documentation was retained for audit for the monthly expense claims. The total amount reimbursed in 2013 was \$18,918, which consisted mostly of personal services.

45 CFR 305.35 states in part:

"(a) A State must expend the full amount of incentive payments received under this part to supplement, and not supplant, other funds used by the State to carry out IV-D program activities or funds for other activities approved by the Secretary which may contribute to improving the effectiveness or efficiency of the State's IV-D program, including cost-effective contracts with local agencies, whether or not the expenditures for the activity are eligible for reimbursement under this part.

(b) In those States in which incentive payments are passed through to political subdivisions or localities, such payments must be used in accordance with this section."

The County was required to maintain time and effort reports on full and part-time employees paid from the grant. The Indiana Department of Child Services had a report titled "Record of Monthly Time, State Form 45272 (3-92)/DFC Form 918." This form provided a space for employees to enter hours worked each day during the month and then a place for them to sign that the time represented only Title IV-D work and is true and correct. In all five months reviewed, not all employees claimed for reimbursement in the County Prosecutor's Office signed the forms certifying the hours they worked.

OMB Circular A-87, Attachment B, item 8(h), states in part:

"(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency."

County Officials did not comply with the Activities Allowed or Unallowed, and Allowable Costs/Cost Principles compliance requirements for the Child Support Enforcement program. Noncompliance with the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that County Officials work with the Indiana Department of Child Services to determine what adjustments and/or corrections need to be made. Additionally, we recommended that the IV-D Court maintain proper time and effort reporting.

COUNTY CIRCUIT COURT
SCOTT COUNTY
FEDERAL FINDINGS
(Continued)

Reporting

Quarterly Incentive Expenditure Reports - Prosecuting Attorney

The Quarterly Incentive Expenditure Reports for the Prosecutor IV-D Incent #2 Fund filed in 2013, were not based on the actual cash disbursements for three quarters in the year 2013. This resulted in a net under reported amount of \$4,555 in expenditures for the year.

The Cooperative Agreement for Federal Financial Participation (FFP) for Prosecuting Attorneys Performing Title IV-D Services, Section IV - Reimbursement, Budget, Incentive Distributions, and Audits states in part: "B. Reimbursements . . . (9) the Prosecuting Attorney will report, on a quarterly basis, incentive expenditures and the absence of expenditures during the quarter on Quarterly Incentive Report Form (State Form No. 54528) incorporated by reference hereto, in accordance with procedures and timeframes established by CSB that comply with federal and state law."

The Indiana Department of Child Services issued the "IV-D Expense Reporting and Reimbursement Guide" (Guide) on December 30, 2011. The Guide discusses incentive reporting: "Quarterly Reporting for Incentive Expenditures - Consistent with the quarterly prospective distribution of incentive funds, County Offices will be required to submit the Quarterly Incentive Expenditure Report Form to DCS Accounting Operations each quarter."

The Indiana Department of Child Services cannot adequately monitor the grant funds, or adequately assess the County's needs, without receiving accurate and timely reporting from the County departments. Submission of inaccurate financial reports could jeopardize the receipt of future federal assistance to the County.

We recommended that County Officials prepare and submit accurate and complete reports in accordance with the federal guidelines.

January 13, 2015
Scott Circuit Court, Corrective Action Plan

Finding 2013-007 – Internal Controls Over Compliance Requirements That Have A Direct and Material Effect on Child Support Enforcement

Finding 2013-008 – Noncompliance Over Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; and Reporting

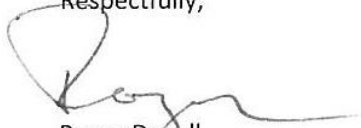
Contact Person: Circuit Court Judge, Roger Duvall
Contact Information: 812-752-8430
Expected Completion Date: Ongoing process

I have received a copy of the schedule of findings and questioned costs. I would respond by attaching a copy of my previous comments to the IV-D Audit. My position remains the same as I believe this is an unnecessary waste of my staff's time to have to maintain detailed time records. We were the second neediest county in the state last year in need of additional judicial officers based upon the county case filings. Every minute of our work day is valuable as I know all other courts have at least 3 employees and most courts have significantly greater staff numbers.

We did conduct one time study last year. I did not conduct further quarterly studies as I continued to receive communication from Indianapolis about this issue. This resulted in my agreeing to use of time records. See the e-mail of 11/14/14 and attached activity report. For information purposes, the time study for the month of July, 2014 reflected 40.1 hours for the referee (who under the cooperative agreement is to work 7 hours a week on IV-D work) and 94.1 hours for the court staff (who under the cooperative agreement is to work 10.5 hours a week on IV-D work).

Please consider the use of the activity reports as the corrective action to be taken by the Scott Circuit Court.

Respectfully,



Roger Duvall

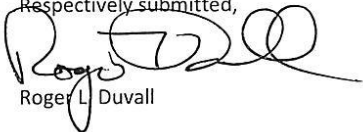
Response of the Scott Circuit Court to the Draft IV-D Audit:

The Court attaches the information provided in November, 2013 at the request of the State Board of Account. The Court would refer to OMB Circular A-87 which is found on the third page of the draft. The employees of the Scott Circuit Court, as explained in the November material, work on a wide variety of issues. The time that they spend on IV-D related work exceeds the time that is sought for reimbursement and no time is allotted for employees of the Scott Superior Court which also has cases handled by the Circuit Court IV-D program.

Where employees work multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation...unless a statistical sampling system or other substitute system has been approved..

The Court will conduct a quarterly statistical sampling where records are maintained by employees as a means of measuring actual work performed in connection with the IV-D Court program. The Court sees the benefit in this statistical sampling because it would be anticipated that time dedicated to the IV-D Court Program would be beyond what is currently reported for reimbursement purposes thereby enabling the Court to seek greater reimbursement from the State of Indiana for this program.

Respectively submitted,



Roger L. Duvall

Memo re Title IV-D Court Program

Dear Teresa,

I am not certain exactly what the State Board of Accounts is requesting but I will do my best to explain the Court program.

We began this program in part because of the inherent conflicts that I would have having served as Prosecuting Attorney for 18 years and therefore the person in charge of child support collection from 1987 through 2004. The program to employ a referee offered by the DCS Child Support Bureau provided the perfect way to deal with my conflict, but more importantly allow for the timely collection of child support payments.

The program as administered in Scott County has been unchanged since 2005 other than the replacement of Jeffrey Nierman as Referee in 2009 when Maria Granger was elected to the Floyd Superior Court.

The child support cases are heard on Wednesday every week. Because Scott County has one of the highest out of wedlock pregnancy rates in the state, high public assistance levels and low earnings levels, the child support docket has always represented a disproportional part of the overall docket.

As for the hours that are worked by those persons under the child support grant:

1. Referee Nierman is employed 7 hours a week. He arrives by no later than 7:45 every Wednesday.
2. Cases are scheduled beginning at 8:15 am until noon and he is on the bench continuously for that time. The docket can extend beyond 12:00 depending on the nature of the hearing. The 8:00 to 8:15 time slot is reserved if there is a need for an emergency hearing (attached is a scheduling worksheet for the last 3 weeks in November and the first 3 weeks of December). In the afternoon Referee Nierman prepares orders based upon the morning hearings and reviews the files for the following week. Referee Nierman is also available for status conferences with the child support office to review child support payment history on cases that has previously heard and the Court and the prosecutor's office are monitoring payments.
3. Cindy Bonsett acts as the Court reporter for the child support hearings. In this capacity she is scheduled 6 ½ hours a week. Four plus hours are spent in the Courtroom. The remaining 2 ½ hours a week are spent though out the week processing the daily filings, entering docket notes and typical work associated with processing hearings and the case files. The Court staff collects and prepares the files for Court use, not the Clerks Office.
4. Stacy Turner handles the child support files while Referee Nierman and Mrs. Bonsett are in the Courtroom. She also assists during the week.
5. No other issues are addressed in the child support hearings other than the establishment and collection of support. If there is a visitation or custody issue then that part of the case is bifurcated and heard on a day other than Wednesday.
6. The Circuit Court program also handles Superior Court IV-D child support cases (any case on the schedule that is "72D01" is a Superior Court case). While paternity cases are only filed in Circuit

Court, dissolution cases may be filed in both courts and those persons whose marriage has been dissolved may seek enforcement of their child support through the prosecutor's office.

7. Admittedly, the 2 ½ hours of Mrs. Bonsett's time and part of the time of Mrs. Turner is for time on days other than Wednesday. IV-D child support cases are handled every day of the week and there is a constant stream of paperwork between the courts and the prosecutor's office. There is no way to record that time in detail without making the record keeping more exhaustive than the work itself. It would defy common sense to say that child support collection pleadings or orders could only be filed in a two or three hour block on another day of the week; or that calls would only be taken and answered in a set block of time. It would be counterproductive to the collection of child support to limit the clerical work of the child support cases to just a set block of time in order to facilitate record keeping.
8. Finally I would note that no reimbursement is sought for the time of the Superior Court staff even though that staff must also process filings and orders and enter information into the case history. Additionally the Court staff conducts some hearings with me sitting as judge for those cases filed in 2005 and later when the Wednesday is an inconvenient day for a hearing.

I hope this is helpful. If there is additional information needed I will try my best to provide that information. I am also open to suggestions as to ways to better document this for State Board of Accounts purposes.

Courts can be timely and methodical in their docket. I am sure that makes record keeping easy. For some judges that works but in my experience that often results in delayed settings. We have always tried to be flexible and timely. It serves no one any benefit for people to have to wait 3 months for a hearing. That means we take the calls as they come in, we process the papers as they come in and we try to squeeze the hearings in when we can. According to Indiana Judicial Center standards for weighted case load measurements the two Courts in Scott County are carrying in excess of the "normal case load" of three courts. We are able to do that in part because of the flexibility mentioned and the willingness of the staff to handle whatever comes in without regard to who is assigned to a specific duty.



Roger Duvall <duvall.roger@gmail.com>

Title IV-D Reimbursement Claims

1 message

Frank, Donna <Donna.Frank@dcs.in.gov>
To: "Duvall, Roger" <duvall.roger@gmail.com>

Fri, Nov 14, 2014 at 4:29 PM

Judge Duvall,

I hope your week has gone well. I have attached to this email a copy of the personnel activity report that we discussed last Thursday, November 6th. This report is relatively quick and simple to fill out. If you have any questions about it, I will be more than happy to answer them.

Have a great weekend!

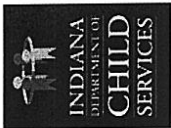
Thanks,

Donna

Donna M. Frank
Staff Attorney
Indiana Department of Child Services
Child Support Bureau
(317) 234-7970
Donna.Frank@dcs.in.gov
Children thrive in safe, caring, supportive families and communities.

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 Personnel Activity Report (Prosecutor or Court).xlsm
43K



Personnel Activity Report County Prosecutors/IV-D Courts

PRINT

Address: _____
City/State: _____

Employee Number: _____
Job Title: _____

Employee Name: _____
 Pay Period Ending: 3/1/2013
 IV-D Allocation: #DIV/0!
 Non IV-D Allocation: #DIV/0!

COUNTY: ADAMS COUNTY OFFICE: PROSECUTOR

WEEK 1

	Saturday 2/16/2013	Sunday 2/17/2013	Monday 2/18/2013	Tuesday 2/19/2013	Wednesday 2/20/2013	Thursday 2/21/2013	Friday 2/22/2013	Total
IV-D								0
Non IV-D								0
Paid Time Off								0
Total	0	0	0	0	0	0	0	0

Input time in 15 minute (.25 hour) increments

WEEK 2

	Saturday 2/23/2013	Sunday 2/24/2013	Monday 2/25/2013	Tuesday 2/26/2013	Wednesday 2/27/2013	Thursday 2/28/2013	Friday 3/1/2013	Total
IV-D								0
Non IV-D								0
Paid Time Off								0
Total	0	0	0	0	0	0	0	0

Input time in 15 minute (.25 hour) increments

Employee Signature: _____ Date _____

I certify all time identified as IV-D above was time spent performing only Title IV-D activity.



Personnel Activity Report County Prosecutors/IV-D Courts

Personnel Activity Report:
This report should be completed by any employee that shares time between IV-D Duties and Non IV-D Duties. 100% of the employee's activity should be documented on this report. The form should be signed by the employee and maintained in IV-D claim records to support the percentage of the employee's salary and benefits charged to IV-D. The report should be completed after work has finished. Enter the end date of two-week pay period and the dates in week 1 and week 2 will update.

Employee Name: John Doe
 Pay Period Ending: 3/1/2013
 IV-D Allocation: 65.00%
 Non IV-D Allocation: 35.00%

Employee Number: 2345
 Job Title: Investigator
 Historical IV-D Average: 62%

Historical IV-D Average:
This field requires input of the employee's historical IV-D percentage to allocate an employee's paid leave appropriately to IV-D. An office could use any time period to calculate the average but should be consistent in the calculation used.

IV-D Hours: The employee should enter the number of hours each day spent on IV-D Duties.

COUNTY: ADAMS
IV-D Allocation Percentage: This percentage represents the percentage of the employee's time spent on IV-D duties. This is a calculated field determined from the hours the employee documents as IV-D compared to the total hours.

Non IV-D Hours: The employee should enter the number of hours each day spent on Non IV-D Duties.

	Saturday 2/16/2013	Sunday 2/17/2013	Monday 2/18/2013	Tuesday 2/19/2013	Wednesday 2/20/2013	Thursday 2/21/2013	Friday 2/22/2013	Total
IV-D	0	0	3	4	5	5	6	23
Non IV-D	0	0	5	4	3	3	2	17
Paid Time Off	0	0	0	0	0	0	0	0
Total	0	0	8	8	8	8	8	40

Input time in 15 minute (.25 hour) increments

Paid Time Off: The employee should enter any hours of paid time off in these rows. Unpaid leave should be excluded from this form. By entering the 'Historical IV-D Average' in the field 113, the employee's paid leave will be accurately allocated between IV-D and

	Saturday 2/23/2013	Sunday 2/24/2013	Monday 2/25/2013	Tuesday 2/26/2013	Wednesday 2/27/2013	Thursday 2/28/2013	Friday 3/1/2013	Total
IV-D	0	0	8	6	4	5	6	29
Non IV-D	0	0	0	2	4	3	2	11
Paid Time Off	0	0	0	0	0	0	0	0
Total	0	0	8	8	8	8	8	40

Input time in 15 minute (.25 hour) increments

Employee Signature:

COUNTY CIRCUIT COURT
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 28, 2015, with Roger Duvall, Judge of the County Circuit Court; Larry Blevins, President of the Board of County Commissioners; and Iva Gasaway, President of the County Council.