

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF ANDERSON

MADISON COUNTY, INDIANA

January 1, 2014 to December 31, 2014



**FILED**  
02/05/2016



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Controller:	
Federal Finding:	
Finding 2014-001 - Preparation of the Schedule of Expenditures of Federal Awards .....	6-7
Corrective Action Plan .....	8
Audit Results and Comments:	
Errors on Claims .....	9
Penalties, Interest, and Other Charges.....	10
Expenditure of Utility Funds for City Uses .....	10-11
Exit Conference .....	12
Community Development:	
Federal Findings:	
Finding 2014-002 - Reporting, Special Tests and Provisions.....	14
Finding 2014-003 – Reporting .....	14-18
Corrective Action Plan .....	19-20
Exit Conference .....	21
Fire Department:	
Federal Finding:	
Finding 2014-004 - Allowable Activities, Allowable Costs, Cash Management, Reporting.....	24
Corrective Action Plan .....	25
Exit Conference .....	26

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Controller	Jason C. Fenwick	01-01-14 to 12-31-15
Mayor	Kevin S. Smith	01-01-12 to 12-31-15
President of the Board of Public Works	Pete Heuer	01-01-14 to 12-31-15
President of the Common Council	Pam Jones Donna Davis	01-01-14 to 05-26-14 05-27-14 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF ANDERSON, MADISON COUNTY, INDIANA

This report is supplemental to our audit report of the City of Anderson (City), for the period from January 1, 2014 to December 31, 2014. 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 City. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the City, which provides our opinions on the City's financial statement and federal program compliance. This report may be found at [www.in.gov/sboa/](http://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

December 17, 2015

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CONTROLLER  
CITY OF ANDERSON

CONTROLLER  
CITY OF ANDERSON  
FEDERAL FINDING

***FINDING 2014 -001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***

The City did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The City should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

During the audit of the SEFA, we noted that total federal expenditures were understated by a net amount of \$608,103. The net expenditures were understated in primarily due to the omission of amounts to be reported under the Community Trade Adjustment Assistance in the amount of \$142,554, Economic Development Revolving Loan of \$550,078, and for omitted federal award amounts (additions) and non-federal amounts erroneously included (reductions) to other grant funds resulting in a net reduction of \$84,529 to amounts reported on the SEFA. Audit adjustments were proposed, accepted by the City, and made to the SEFA presented in this report.

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 Cities and Towns, Chapter 7)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."



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CITY OF ANDERSON  
FEDERAL FINDING  
(Continued)

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."



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Jason C. Fenwick*

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**Kevin S. Smith, Mayor**

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CORRECTIVE ACTION PLAN

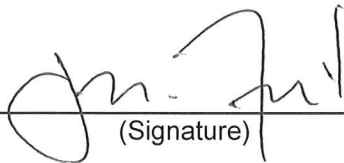
***FINDING 2014-001***

Contact Person Responsible for Corrective Action: Jason C. Fenwick  
Contact Phone Number: 765.648.6034

Description of Corrective Action Plan:

Due to a change in staff, the City did not have anyone familiar with all City grants managed in the previous year. Steps will be taken to ensure each respective Department reviews grant reported on the SEFA prior to submission.

Anticipated Completion Date: Immediately

  
\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
Controller  
(Title)

\_\_\_\_\_  
December 16, 2015  
(Date)

CONTROLLER  
CITY OF ANDERSON  
AUDIT RESULTS AND COMMENTS

**ERRORS ON CLAIMS**

We noted several deficiencies with travel claims as tested. Four of the ten claims tested lacked adequate documentation. One claim for mileage reimbursement was not properly documented. Also, one of the claims lacked the specific itemization of meal and beverage items purchased. One of the ten claims was not mathematically accurate. Two of the claims tested lacked the proper certifications.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Officers and employees may be reimbursed for actual miles traveled in their own motor vehicles on official business of the city or town at a reasonable rate per mile as fixed by ordinance or resolution of the board. Reimbursement mileage shall not include travel to and from the officer's or employee's home and the office. If two or more persons ride in the same motor vehicle, only one mileage reimbursement is allowable. The speedometer reading columns on this form are to be used only when distance between points cannot be determined by fixed mileage or official state highway map.

After the claim has been completely processed, allowed and the warrant issued it should be filed numerically by warrant number with other claims for the same period. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 5)

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CITY OF ANDERSON  
AUDIT RESULTS AND COMMENTS  
(Continued)

***PENALTIES, INTEREST, AND OTHER CHARGES***

The City paid interest and other charges, including late fees, in the amount of \$1,574 during the audit period. The charges incurred were paid primarily to vendors related to fleet fuel charges in the amount of \$1,235. Other charges for late fees paid totaled \$339. These charges were incurred due to a lack of remittance of payments on a timely basis.

Governmental units must pay claims or remit taxes in a timely manner. Unreasonable fees must not be incurred against the governmental unit.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

***EXPENDITURE OF UTILITY FUNDS FOR CITY USES***

As similarly stated in the prior Report B44230, disbursements were made during 2014 from the Utilities operating funds that were not directly related to operations of the Utilities or did not have a reasonable justification for the amounts allocated to the Utilities. The term "Utilities" includes Electric, Water, Wastewater, and Storm Water. Reasonable justifications for the allocations were not presented for audit.

- Mayor's Office - Mayor was paid 60 percent and two additional employees were paid 51 percent of their salaries from Utilities.
- City Clerk's Office - One employee was paid 45 percent and another was paid 49 percent from the Utilities.
- Controller's Office - The City Controller was paid 60 percent, the Deputy Controller and Assistant Deputy Controller were each paid 25 percent, and multiple other employee salaries were paid from 40 to 50 percent from the Utilities.
- Personnel and Insurance Department - Multiple employees were paid 34 percent of their salaries from the Utilities.
- Information Technology Department - Multiple employee salaries were disbursed ranging from 49 to 100 percent from Utilities.
- Municipal Development - Multiple employee salaries were disbursed ranging from 25 to 50 percent from Utilities.
- Economic Development - One employee was paid 50 percent from the Utilities.

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CITY OF ANDERSON  
AUDIT RESULTS AND COMMENTS  
(Continued)

- Engineering Department - The Director of Engineering Services was paid 50 percent and several other employees were paid 66 percent from the Utilities.

Appropriate justifications for allocating a portion of Civil City payroll disbursements to the utilities could include, but are not limited to: usage of physical property, usage of working space, duties performed etc. Legitimate rationale must be documented for allocating these types of departures of funding from the Civil City payroll.

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

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CITY OF ANDERSON  
EXIT CONFERENCE

The contents of this report were discussed on December 17, 2015, with Jason C. Fenwick, Controller.

COMMUNITY DEVELOPMENT  
CITY OF ANDERSON

COMMUNITY DEVELOPMENT  
CITY OF ANDERSON  
FEDERAL FINDINGS

***FINDING 2014-002 - REPORTING, SPECIAL TESTS AND PROVISIONS***

Federal Agency: Department of Commerce  
Federal Program: Economic Adjustment Assistance  
CFDA Number: 11.307  
Federal Award Number and Year (or Other Identifying Number): 0061901906A

Management of the City has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the following compliance requirements: Reporting and Special Tests and Provisions. No documentation was retained or available of management's approval of the semiannual reports submitted to the Economic Development Authority.

The failure to establish an effective internal control system places the City 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.

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 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 could result in the loss of federal funds to the City.

We recommended that the City's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

***FINDING 2014-003 - REPORTING***

Federal Agency: Housing and Urban Development  
Federal Program: Community Development Block Grants/Entitlement Grants  
CFDA Number: 14.218  
Federal Award Number and Year (or Other Identifying Number): B-12-MC-18-0001, B-13-MC-18-0001



COMMUNITY DEVELOPMENT  
CITY OF ANDERSON  
FEDERAL FINDINGS  
(Continued)

An effective set of internal controls have not been adopted by management over the Community Development Block Grant. A lack of segregation of duties over reporting creates a risk for noncompliance with reporting requirements and the grant agreement. Due to the ineffective internal controls over reporting, the grant could be subject to misuse or mismanagement of federal funding.

A control has been established by the City for reporting. As reimbursement requests, or performance and financial reports, are prepared for submission to the Department of Housing and Urban Development (HUD), an individual separate from the preparer is to approve and sign the reports. However, the internal controls were found to be ineffective during a test of twelve reimbursement request reports and eight performance and financial reports. Of the reports tested, four did not exhibit any type of documentation of a review completed by an individual separate from the preparer.

An effective internal control structure should be implemented to ensure that the unit remains in compliance with the grant agreement and federal regulation. Internal controls should be designed by management to provide reasonable assurance that any deviation from compliance with federal regulation will be prevented, detected or corrected, in a timely manner. Segregation of duties over the reporting process will mitigate the risk of misuse or mismanagement of funds. A single individual should not possess the authority to initiate, approve, perform and review a specific activity.

Grant and cooperative agreement recipients and contractors are required to register in the Federal Funding Accountability and Transparency Act (FFATA) Sub-award Reporting System (FSRS) and report sub-award data through FSRS. The FFATA Sub-award Reporting System (FSRS) is the reporting tool Federal prime awardees (i.e. prime contractors and prime grants recipients) use to capture and report sub-award and executive compensation data regarding their first-tier sub-awards to meet the FFATA reporting requirements.

Reporting through the FSRS was not completed for the Community Development Block Grant for any qualifying sub-awards during the audit period. Due to ineffective internal controls over reporting, monitoring to ensure compliance with FSRS reporting was not completed. Management was unaware of the requirement to submit the FFATA sub-award data. The Community Development Block Grant awarded contracts to three qualifying contractors during the audit period.

Implementation of effective internal controls over reporting would mitigate the risk of noncompliance with FSRS reporting requirements.

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."

2 CFR 170.320 states in part:

"Federal financial assistance subject to the Transparency Act means assistance that non-Federal entities described in §170.105 receive or administer in the form of:

(a) Grants;

(b) Cooperative agreements (which does not include cooperative research and development agreements pursuant to the Federal Technology Transfer Act of 1986, as amended (15 U.S.C. 3710a));

COMMUNITY DEVELOPMENT  
CITY OF ANDERSON  
FEDERAL FINDINGS  
(Continued)

- (c) Loans;
- (d) Loan guarantees;
- (e) Subsidies;
- (f) Insurance;
- (g) Food commodities;
- (h) Direct appropriations;
- (i) Assessed and voluntary contributions; and,
- (j) Other financial assistance transactions that authorize the non-Federal entities' expenditure of Federal funds. . . ."

2 CFR 170.105 states: "This part applies to an agency's grants, cooperative agreements, loans, and other forms of Federal financial assistance subject to the Transparency Act, as defined in §170.320."

2 CFR 170 Appendix A to Part 170—Award Term states in part:

"I. Reporting Subawards and Executive Compensation.

a. *Reporting of first-tier subawards.*

1. *Applicability.* Unless you are exempt as provided in paragraph d. of this award term, you must report each action that obligates \$25,000 or more in Federal funds that does not include Recovery funds (as defined in section 1512(a)(2) of the American Recovery and Reinvestment Act of 2009, Pub. L. 111-5) for a subaward to an entity (see definitions in paragraph e. of this award term).
2. *Where and when to report.*
  - i. You must report each obligating action described in paragraph a.1. of this award term to <http://www.fsrs.gov>.
  - ii. For subaward information, report no later than the end of the month following the month in which the obligation was made. (For example, if the obligation was made on November 7, 2010, the obligation must be reported by no later than December 31, 2010.)
3. *What to report.* You must report the information about each obligating action that the submission instructions posted at <http://www.fsrs.gov> specify.

b. *Reporting Total Compensation of Recipient Executives.*

1. *Applicability and what to report.* You must report total compensation for each of your five most highly compensated executives for the preceding completed fiscal year, if—

COMMUNITY DEVELOPMENT  
CITY OF ANDERSON  
FEDERAL FINDINGS  
(Continued)

- i. the total Federal funding authorized to date under this award is \$25,000 or more;
  - ii. in the preceding fiscal year, you received—
    - (A) 80 percent or more of your annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
    - (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
  - iii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)
2. *Where and when to report.* You must report executive total compensation described in paragraph b.1. of this award term:
- i. As part of your registration profile at <https://www.sam.gov>.
  - ii. By the end of the month following the month in which this award is made, and annually thereafter.
- c. *Reporting of Total Compensation of Subrecipient Executives.*
1. *Applicability and what to report.* Unless you are exempt as provided in paragraph d. of this award term, for each first-tier subrecipient under this award, you shall report the names and total compensation of each of the subrecipient's five most highly compensated executives for the subrecipient's preceding completed fiscal year, if—
    - i. in the subrecipient's preceding fiscal year, the subrecipient received—
      - (A) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
      - (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and subawards); and

COMMUNITY DEVELOPMENT  
CITY OF ANDERSON  
FEDERAL FINDINGS  
(Continued)

ii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)

2. *Where and when to report.* You must report subrecipient executive total compensation described in paragraph c.1. of this award term:

i. To the recipient.

ii. By the end of the month following the month during which you make the subaward. For example, if a subaward is obligated on any date during the month of October of a given year (*i.e.*, between October 1 and 31), you must report any required compensation information of the subrecipient by November 30 of that year.  
.. ."

The failure to establish internal controls enabled noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements could result in the loss of federal funds to the City.

We recommended that the City's management establish controls and comply with the grant agreement and compliance requirements listed above.



*City of Anderson  
Controller's Office  
Jason C. Fenwick*

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**Kevin S. Smith, Mayor**

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### CORRECTIVE ACTION PLAN


***FINDING 2014-002***

Contact Person Responsible for Corrective Action: Jason C. Fenwick  
Contact Phone Number: 765.648.6034

Description of Corrective Action Plan:

Economic Development Management review and documentation of review of semi-annual reporting requirements should be adopted effective January 2016.

Anticipated Completion Date: Immediately

  
\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
Controller  
(Title)

\_\_\_\_\_  
December 16, 2015  
(Date)



*City of Anderson  
Controller's Office  
Jason C. Fenwick*

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**Kevin S. Smith, Mayor**

CORRECTIVE ACTION PLAN

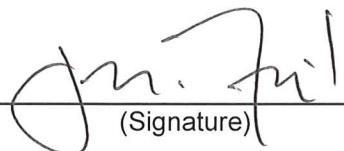
***FINDING 2014-003***

Contact Person Responsible for Corrective Action: Jason C. Fenwick  
Contact Phone Number: 765.648.6034

Description of Corrective Action Plan:

Segregation of duties between preparer and submitter has been established.

Anticipated Completion Date: Complete

  
\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
Controller  
(Title)

\_\_\_\_\_  
December 16, 2015  
(Date)

COMMUNITY DEVELOPMENT  
CITY OF ANDERSON  
EXIT CONFERENCE

The contents of this report were discussed on December 17, 2015, with Greg Winkler, Director of Economic and Community Development, and Tonya M. Turnkey, Community Development Administrator.

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FIRE DEPARTMENT  
CITY OF ANDERSON

FIRE DEPARTMENT  
CITY OF ANDERSON  
FEDERAL FINDING

***FINDING 2014-004 - ALLOWABLE ACTIVITIES, ALLOWABLE COSTS, CASH MANAGEMENT, REPORTING***

Federal Agency: Department of Homeland Security  
Federal Program: Staffing for Adequate Fire and Emergency Response (SAFER)  
CFDA Number: 97.083  
Federal Award Number and Year (or Other Identifying Number): EMW-2013-FH-00810

An effective set of internal controls had not been established by management over the Staffing for Adequate Fire and Emergency Response (SAFER) grant for Allowable Activities, Allowable Costs, Cash Management, and Reporting. Internal controls should be designed by management to prevent, or detect and correct, any potential noncompliance in a timely manner.

The internal controls established by the unit for preventing, identifying and correcting noncompliance with Allowable Activities, Allowable Costs, Cash Management, and Reporting involve the segregation of duties. Reimbursement requests are prepared by management and reviewed by a separate individual before they are submitted. Four reimbursement requests and six performance and financial reports were selected for testing. However, during the preparation and review process, the immaterial errors found were not prevented, or detected or corrected, in a timely manner.

An effective internal control structure should be implemented to provide reasonable assurance that any deviation from compliance with the grant agreement or federal regulation will be prevented, detected or corrected, in a timely manner.

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 enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements could result in the loss of federal funds to the City.

We recommended that the City's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.



*City of Anderson  
Controller's Office  
Jason C. Fenwick*

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**Kevin S. Smith, Mayor**

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CORRECTIVE ACTION PLAN

***FINDING 2014-004***

Contact Person Responsible for Corrective Action: Jason C. Fenwick  
Contact Phone Number: 765.648.6034

Description of Corrective Action Plan:

This finding has been corrected.

Anticipated Completion Date: Complete

  
\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
Controller  
(Title)

\_\_\_\_\_  
December 16, 2015  
(Date)

FIRE DEPARTMENT  
CITY OF ANDERSON  
EXIT CONFERENCE

The contents of this report were discussed on December 17, 2015, with Donald M. Keck, Assistant Deputy Chief, and Brent Holland, Deputy Chief.