

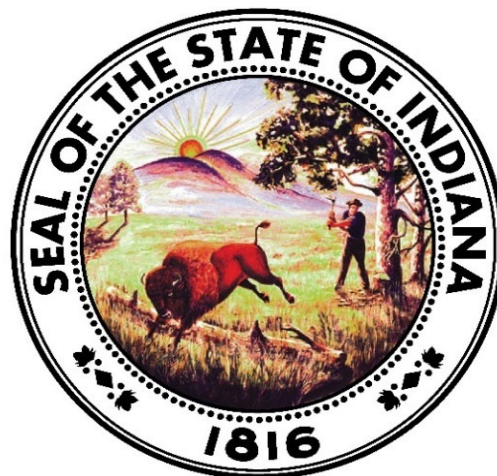
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FEDERAL COMPLIANCE AUDIT REPORT

OF

STARKE COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

08/18/2023

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|----------------------------|--|
| County Auditor | Rachel Oesterreich | 01-01-22 to 12-31-23 |
| County Treasurer | Lauri Venckus | 01-01-22 to 12-31-23 |
| Clerk of the Circuit Court | Bernadette Manuel | 01-01-22 to 12-31-23 |
| County Sheriff | William Dulin Jack Rosa | 01-01-22 to 12-31-22 01-01-23 to 12-31-23 |
| County Recorder | Mandy Thomason | 01-01-22 to 12-31-23 |
| President of the Board of County Commissioners | Charlie Chesak | 01-01-22 to 12-31-23 |
| President of the County Council | Dave Pearman | 01-01-22 to 12-31-23 |



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF STARKE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Starke County (County), for the year ended December 31, 2022, and the related notes to the financial statement, which collectively comprise the County's financial statement and have issued our report thereon dated August 3, 2023, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, as described in the accompanying Schedule of Findings and Questioned Costs as items 2022-001, 2022-002, 2022-003, and 2022-004, that we consider to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2022-001 and 2022-003.

Starke County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement, and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 3, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF STARKE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Starke County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2022-005, to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards require the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statement of the County, as of and for the year ended December 31, 2022, and the related notes to the financial statement. We issued our report thereon dated August 3, 2023, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion was issued regarding the presentation in accordance with the regulatory basis of accounting. Our audit was performed for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 3, 2023

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

STARKE COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2022

| Federal Grantor Agency Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Assistance Listings Number | Pass-Through Entity (or Other) Identifying Number | Passed Through to Subrecipient | Total Federal Awards Expended |
|---|---|----------------------------------|--|-----------------------------------|-------------------------------------|
| <u>Department of Agriculture</u> | | | | | |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children | Indiana State Department of Health | 10.557 | | | |
| 9600 WIC 2021 | | | 174-3: WIC330 | \$ - | \$ 1,288 |
| 9605 WIC Breastfeeding 2021 | | | 174-3: WIC330 | - | 724 |
| 9700 WIC 2022 | | | 174-3: WIC330 | - | 129,768 |
| 9705 WIC Breastfeeding 2022 | | | 174-3:WIC330 | - | 6,994 |
| 9800 WIC 2023 | | | 174-3:WIC330 | - | 4,790 |
| 9805 WIC Breastfeeding 2023 | | | 174-3:WIC330 | - | 364 |
| Total - WIC Special Supplemental Nutrition Program for Women, Infants, and Children | | | | - | 143,928 |
| Total - Department of Agriculture | | | | - | 143,928 |
| <u>Department of Housing and Urban Development</u> | | | | | |
| Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii | Indiana Office of Community and Rural Affairs | 14.228 | | | |
| 9100 Stellar Communities | | | A192-21-ST-20-105 | - | 333,333 |
| Total - Department of Housing and Urban Development | | | | - | 333,333 |
| <u>Department of Justice</u> | | | | | |
| Coronavirus Emergency Supplemental Funding Program | Direct Grant | 16.034 | | | |
| 9172 COVID Court | | | 2020-VD-BX-0244 | - | 21,772 |
| Crime Victim Assistance | Indiana Criminal Justice Institute | 16.575 | | | |
| Starke County Victim Rights Coordinator | | | VOCA-2020-00188 | - | 45,607 |
| Total - Department of Justice | | | | - | 67,379 |
| <u>Department of Transportation</u> | | | | | |
| Highway Planning and Construction Cluster | | | | | |
| Highway Planning and Construction | Indiana Department of Transportation | 20.205 | FY 2022 | - | 48,184 |
| Total - Highway Planning and Construction Cluster | | | | - | 48,184 |
| Highway Safety Cluster | | | | | |
| State and Community Highway Safety | City of Mishawaka | 20.600 | FY 2022 | - | 113 |
| Total - Highway Safety Cluster | | | | - | 113 |
| Total - Department of Transportation | | | | - | 48,297 |

STARKE COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2022

| Federal Grantor Agency Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Assistance Listings Number | Pass-Through Entity (or Other) Identifying Number | Passed Through to Subrecipient | Total Federal Awards Expended |
|---|--------------------------------------|----------------------------------|--|-----------------------------------|-------------------------------------|
| <u>Department of the Treasury</u> | | | | | |
| COVID-19 - Coronavirus State and Local Fiscal Recovery Funds 8950 ARP American Rescue Plan Act | Direct Grant | 21.027 | FY2021 | - | 434,413 |
| Total - Department of the Treasury | | | | - | 434,413 |
| <u>Department of Energy</u> | | | | | |
| State Energy Program 9177 Clean Cities Grant | Indiana Office of Energy Development | 81.041 | 48528 | - | 50,000 |
| Total - Department of Energy | | | | - | 50,000 |
| <u>Department of Health and Human Services</u> | | | | | |
| Child Support Enforcement | Indiana Department of Child Services | 93.563 | | | |
| Title IVD incentive Expenditures - Incentive | | | FY 2022 | - | 12,125 |
| Title IVD Clerk Incentive Expenditures-Incentive | | | FY 2022 | - | 168 |
| Title IVD Prosecutor Expenditures - Incentives | | | FY 2022 | - | 9,779 |
| IV-D Reimbursement General Fund = 1000/4907 | | | FY2022 | - | 176,744 |
| Total - Child Support Enforcement | | | | - | 198,816 |
| Opioid STR SIM Opioid | Indiana State Department of Health | 93.788 | 21-5J89-C75-001 | - | 27,147 |
| Total - Department of Health and Human Services | | | | - | 225,963 |
| Total federal awards expended | | | | \$ - | \$ 1,303,313 |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STARKE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2022. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 2. Indirect Cost Rate

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

STARKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

| | |
|--|---|
| Type of auditor's report issued: | Adverse as to GAAP; Unmodified as to Regulatory Basis |
| Internal control over financial reporting: | |
| Material weaknesses identified? | yes |
| Significant deficiencies identified? | none reported |
| Noncompliance material to financial statement noted? | yes |

Federal Awards:

| | |
|--|---------------|
| Internal control over major programs: | |
| Material weaknesses identified? | yes |
| Significant deficiencies identified? | none reported |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | yes |

Identification of Major Programs and type of auditor's report issued on compliance for each:

| Assistance Listings Number | Name of Federal Program or Cluster | Opinion Issued |
|----------------------------|---|----------------|
| 10.557 | WIC Special Supplemental Nutrition Program for Women, Infants, and Children | Unmodified |
| 21.027 | COVID-19 - Coronavirus State and Local Fiscal Recovery Funds | Unmodified |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

| | |
|--|----|
| Auditee qualified as low-risk auditee? | no |
|--|----|

Section II - Financial Statement Findings

FINDING 2022-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2021-003.

Condition and Context

The County had not established effective internal controls over the federal award information entered in the Indiana Gateway for Government Units (Gateway) financial reporting system, which is the source of the County's Schedule of Expenditures of Federal Awards (SEFA).

STARKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County failed to properly review the federal grant information prepared and submitted in Gateway. Although the County Auditor prepared and entered the federal award information into Gateway, and the Deputy County Auditor reviewed a printed version of the grant schedule prior to submission, the internal control was not effective and did not detect or correct errors prior to submission.

Due to a lack of effective internal controls, the SEFA presented for audit included the following errors:

1. The COVID-19 - Coronavirus State and Local Fiscal Recovery Funds expenditures were overstated by \$1,798,842.
2. Additional grants had individually immaterial errors that resulted in misstatements of expenditures of \$37,469, in total.
3. Other errors included incorrect program names.

Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

Criteria

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

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

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

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

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control . . ."

STARKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.1 states in part:

". . . *Internal controls* for non-Federal entities means:

- (1) Processes designed and implemented by non-Federal entities to provide reasonable assurance regarding the achievement of objectives in the following categories:
 - (i) Effectiveness and efficiency of operations;
 - (ii) Reliability of reporting for internal and external use; . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502(b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414."

STARKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of the County had not established a proper system of internal controls that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal controls in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition and Context*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2022-002

Subject: Financial Transactions
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2021-001.

Condition and Context

The County had not properly designed or implemented a system of internal controls, which would include appropriate segregation of duties that would likely be effective in preventing, or detecting and correcting, errors on the bank reconcilements.

The monthly reconcilements of the accounting records balance to the bank depository balances were performed by the County Treasurer, without an oversight or review process in place to ensure accuracy and timeliness. As of December 31, 2022, the adjusted bank balance exceeded the funds ledger balance by \$80,346. As the dollar amount is immaterial, the financial statement was not adjusted for these variances.

Criteria

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

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

STARKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

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

Cause

Management of the County had not established a proper system of internal controls, which would include segregation of key functions, that would have ensured bank reconcilements were accurate and timely.

Effect

Without a proper system of internal controls, including policies and procedures that provide segregation of duties and additional oversight as needed, the internal control system cannot effectively prevent, or detect and correct, material misstatements or irregularities.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2022-003

Subject: Financial Reporting
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2021-002.

Condition and Context

The Clerk of the Circuit Court's (Clerk) office had not properly designed or implemented a system of internal controls, which would include appropriate segregation of duties, that would likely be effective in preventing, or detecting and correcting, errors related to financial reporting.

The Clerk is required to complete the Supplemental County Annual Report (CAR) and submit it to the County Auditor for inclusion in the County's financial statement. The Clerk's Deputy prepared the Supplemental CAR and the Clerk reviewed it prior to submitting it to the County Auditor; however, the internal control was not effective and did not detect or allow correction of errors prior to submission. Due to the lack of effective internal controls, the Supplemental CAR submitted to the County Auditor overstated receipts and disbursements in the Clerk fund by \$1,033,046 each.

Audit adjustments were proposed, accepted by the County, and made to the financial statement presented in the Financial Statement Audit Report.

STARKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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

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

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

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

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

Cause

Management of the Clerk's office had not established a proper system of internal controls that would have ensured proper reporting of the Clerk fund in the financial statement.

Effect

Without a proper system of internal controls in place that operated effectively, misstatements or irregularities remained undetected. The financial statement included the errors identified in the *Condition and Context*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2022-004

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

STARKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition and Context

The County Sherriff's department had not properly designed or implemented a system of internal controls, which would include appropriate segregation of duties, that would likely be effective in preventing, or detecting and correcting, errors related to cash and investments, receipts, disbursements, and financial reporting.

Cash and Investments

The County Sheriff did not have an effective internal control system over cash and investments. Although one employee prepared the bank reconciliation, and the County Sheriff reviewed the reconciliation, internal controls were not effective and did not detect or allow for correction of errors related to cash and investments. Due to the lack of effective internal controls, the Commissary fund bank reconciliation included errors on the outstanding check list and the Inmate Trust fund reconciliation did not include money that was held in the Kiosk for deposit. As a result of these errors, the bank depository balance exceeded the financial statement for the Commissary fund by \$1,933, the Inmate Trust fund by \$6,045, and the Sheriff Cashbook fund by \$8,205. The financial statement was not adjusted for these variances.

Receipts and Disbursements

The County Sheriff had not established a proper system of internal controls over receipts and disbursements for the Commissary fund, the Sheriff Cashbook fund, and the Inmate Trust fund. There were no documented internal controls to ensure the accuracy and timeliness of the recordkeeping and reporting functions.

Financial Reporting and Close

The County Sheriff is required to complete the Supplemental County Annual Report (CAR) and submit it to the County Auditor for inclusion in the County's financial statement. The Matron/Office Manager prepared the Supplemental CAR; however, there was not documented review to ensure that the information was complete and accurate.

Criteria

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

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

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

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

STARKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of the County Sheriff's department had not established a proper system of internal controls that would have ensured bank reconciliations were accurate and timely, receipts, and disbursements were properly recorded, and the County Sheriff's funds were properly reported in the financial statement.

Effect

Without a proper system of internal controls in place that operated effectively, misstatements or irregularities could have occurred and remained undetected.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2022-005

Subject: COVID-19 - Coronavirus State and Local Fiscal Recovery Funds - Reporting
Federal Agency: Department of the Treasury
Federal Program: COVID-19 - Coronavirus State and Local Fiscal Recovery Funds
Assistance Listings Number: 21.027
Federal Award Number and Year (or Other Identifying Number): FY2021
Compliance Requirement: Reporting
Audit Finding: Material Weakness

Condition and Context

The County had not properly designed or implemented a system of internal controls, which would include appropriate segregation of duties that would likely be effective in preventing, or detecting and correcting, noncompliance. Recipients are required to submit quarterly or annually Project and Expenditure (P&E) reports to the U.S. Department of the Treasury (Treasury). The reporting periods, as well as the respective due dates, are based upon type of recipient and its population, as well as the recipient's allocation amount. Information to be reported included projected funded, expenditures, and contracts for the appropriate reporting period.

The County was classified as a County with a population below 250,000 residents that received an allocation of less than \$10 million in Coronavirus State and Local Fiscal Recovery Funds (SLFRF). As such, the initial P&E report, covering the period from March 3, 2021 to March 31, 2022, was required to be submitted to the Treasury by April 30, 2022. The subsequent annual reports are to cover one calendar year and must be submitted to the Treasury by April 30 each year.

The County submitted an interim report and a P&E report during the audit period. The Auditor prepared and submitted both reports without a review or oversight process in place to prevent, or detect and correct, errors.

The lack of internal controls was a systemic issue throughout the audit period.

STARKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

A proper system of internal controls over reporting was not designed by management of the County, which would include segregation of key functions, to ensure the County provided the Treasury with complete and accurate information related to the SLFRF awards. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the County's management statements of what should be done to effect internal controls, and procedures should consist of actions that would implement these policies.

Effect

Without the proper design or implementation of the components of a system of internal controls, including policies and procedures that provide segregation of duties and additional oversight as needed, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the County design and implement a proper system of internal controls, including policies and procedures that would provide segregation of duties to ensure appropriate reviews, approvals, and oversight are taking place.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



STARKE COUNTY GOVERNMENT
53 EAST MOUND STREET
KNOX, IN 46534
(574) 772-9101

SUMMARY SCHEDULE OF PRIOR TREASURER FINDINGS

FINDING 2021-001

Fiscal year in which the finding initially occurred: 2019

Status of Treasurer Finding: Partially Corrected

The closing of the 2021 audit was not completed until near the end of last year.

Cash and Investments

This is partially corrected, adjustments are still in progress.

Either myself, the Treasurer, or my Deputy, usually both of us together each day, enter the different collections and expenditures each day onto a cash/receipt packet which includes: The Daily Balance Sheet, which summarizes all reviewed daily drawer reports, daily print out of bank activity, Quietuses (from Auditor) BMV's, and receipts for that day which are all entered into Cash Book.

At the end of the day we each run a daily drawer receipt report, or till report, with detailed information of all the tax payments collected that day with detailed information (payment method, tax payer info and who made the payment, and the amount and form of payment (cash, check or credit card). Myself or the Deputy review the daily listing (Low Software) and any issues are investigated and resolved before we can balance out each day. Receipt reports are attached to each receipt packet created by myself or my Deputy and then signed/initialed off by the one that did not create it. The monthly Bank Reconciliation is performed by myself or a Deputy and reviewed by a someone in the Treasurer's office other than the preparer, to ensure it is accurate.

Receipts

This portion has been resolved; processes were put in place within the year 2022 after the prior audit.

If myself, Treasurer completes and finalizes the balancing daily work, my Deputy will then verify that daily work and sign or initial it for each daily report receipt packet. If the Deputy has

completed the Daily receipt packet and finalized balancing of the day then I, the Treasurer, sign/initial that I verified the work.

Financial Reporting

This portion has been resolved, as processes were in place for the end of the year.

The Treasurer did submit the SAR report on time to the Auditor for the close of the 2022 year. The Auditor was then able to complete the County's Annual Financial Report and get it submitted into Gateway for financial statements.

Lauri Venckus
Starke County Treasurer



Starke County Clerk's Office

Bernadette Manuel, Clerk

53 East Washington Street, PO Box 395, Knox, Indiana 46534

Phone: 574-772-9128

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2021-002 Financial Transactions and Reporting

Fiscal year in which the finding initially occurred: 2020

Status of Finding: Partially Corrected

Cash and investments:

One employee (Bookkeeper) prepares the bank reconciliation and the Clerk signs during her review if Chief Deputy reviews the reconciliation she will use Clerk's stamp and initials behind stamp.

The Clerk's Office updated the SOP's.

Receipts:

One employee performs the end of the day duties, including preparing deposits, and another employee signs off on the deposits as reviewed.

The Clerk's office has updates the SOP's

Disbursements: One employee prepares the checks and another employee will review the check register to the checks.

The Clerk's office has updated the SOP's.

Financial Reporting:

The Clerk's office is still implementing controls over the Clerk's Supplemental Annual Financial Report (AFR).

Will be corrected for the 2023 filing through the process of ensuring the Financial Reports that are used to create the Clerks Supplemental Annual Financial Report are reviewed to ensure accuracy from the Deputy Clerk. The Clerk and the Deputy Clerk will work together to ensure the financial amounts that are provided to the Auditor are accurate through a thorough review process. The Auditor will be provided with the Financial Documents for a final review to be reported on the financial statements.

The Clerk's office has updated the SOP's.

Sincerely,

Bernadette Manuel
Starke County Clerk



**STARKE COUNTY GOVERNMENT
53 EAST MOUND STREET
KNOX, IN 46534
(574) 772-9101**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2021-003

Fiscal year in which the finding initially occurred: 2019

Status of Audit Finding: Not Corrected

The closing of the 2021 audit was not completed until near the end of last year. We have had an overwhelming year of turnovers in 2023 which has caused a delay in the Starke County Auditor preparing an action plan as to how the grants are entered into the Gateway System as well as how they are verified in the Gateway System prior to the submittal of the AFR.

A new Deputy Auditor was employed in which will assist with the entering of the grants into the Gateway system. The Auditor will provide the Financial Reports to the Deputy Auditor for her review and submission into the Gateway platform. A final review will be performed by the Auditor to ensure that the information uploaded is accurate. Information uploaded onto Gateway will be printed and reviewed by the Board of Commissioners to ensure all information is accurate prior to submitted the AFR.

Rachel Oesterreich
Starke County Auditor



Starke County WIC
15 N Main Street
Knox, IN 46534

Ph 574-772-2175 Fax 574-772-2764

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2021-004

Fiscal year in which the finding initially occurred: 2021

Status of Audit Finding: Corrected

Status of Audit finding: This has been corrected, please see explanation below.

The following is an explanation of Indiana WIC policy in regard to previous findings provided to Local WIC office.

All WIC staff has access to written USDA policies located at 7 CFR §246.7 in addition to the Indiana WIC Policy Manual posted to the State WIC SharePoint Site. Income guidelines are federally updated annually; other federal policies are updated at USDA's discretion. State policies are reviewed annually. Staff either utilize the FSSA's Medicaid portal (or a local agency's access to such information) to determine adjunctive eligibility, or client provided income information is entered into the Management Information System (MIS) which then indicates whether or not a client is eligible through income. All WIC staff who conduct certifications or determine eligibility are provided training developed by the state WIC staff through the IN-TRAIN platform. Additionally, WIC policies and procedures are available on the WIC SharePoint site for WIC staff to access at any time. Authorized signatures are performed electronically, the MIS retains the User ID of the staff who complete the eligibility requirements in the system. The state nutrition staff view the User ID's as part of the LA Management Evaluation Chart Review, and are also viewed on the Local Agency Separation of Duties (SOD) log weekly. Local agency staff can only access the records of clients that are active within the specific local agency. User ID's are linked to their User Permissions based on the staff member's job responsibilities and as established by the Local Agency Coordinator. As allowed through federal policy, client financial eligibility records are not retained. IN WIC MIS records related to nutritional risk are stored in individual client electronic files and can be accessed by certified nutritionists. All local staff must take IRUA training and new staff are trained in client confidentiality. The income screen can be updated when clinic staff are made aware that a client's income has changed. Mid-cert income screening is not performed within 90 days of the end of the Certification as per the Federal Regulation. The client must either be manually terminated (before the end of the Certification period); or the MIS will automatically terminate the client record (e.g. a Breastfeeding woman who stops breastfeeding after the infant has reached six months of age). The MIS will not allow a

terminated client to be issued benefits once the termination has occurred. Documents that have been reviewed as part of determining eligibility are documented on a drop-down selection on the Household Demographic and Income screen or on the Client information screen on the MIS. Hard copies are not retained. If a client was identified during the local agency management evaluation or at any other time as incorrectly assessed as eligible for the Indiana WIC program, the local agency must reassess a participant's income eligibility during the current certification period if the local agency receives information indicating that the participant's household income has changed. Such assessments are not required in cases where sufficient time does not exist to effect the change. Sufficient time means 90 days or less before the expiration of the certification period. The local agency must disqualify a participant and any other household members currently receiving WIC benefits who are determined ineligible based on the mid-certification income reassessment. However, adjunctively-eligible WIC participants may not be disqualified from the WIC Program solely because they, or certain family members, no longer participate in one of the other specified programs. The State agency will ensure that such participants and other household members currently receiving WIC benefits are disqualified during a certification period only after their income eligibility has been reassessed based on the income screening procedures used for applicants who are not adjunctively eligible.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2021-005

Fiscal year in which the finding initially occurred: 2021

Status of Audit Finding: Corrected

Status of Audit finding: The lack of internal controls has been corrected. All received documents are now stamped with a received date and put directly into the project folder and filed into the cabinet with appropriate project. All documents are also scanned into the computer and put into the appropriate projects folder. All supporting documents from start to finish are both scanned and paper copy.

Amanda Fentress, Office Manager

Stake County Highway Department



STARKE COUNTY GOVERNMENT
53 EAST MOUND STREET
KNOX, IN 46534
(574) 772-9101

CORRECTIVE ACTION PLAN

FINDING 2022-001

Contact Person Responsible for Corrective Action: Rachel Oesterreich

Contact Phone Number: 574-772-9105

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

The Auditor needs to seek out education that both the Auditor and Deputies could attend, regarding how information is entered on the SEFA, how to determine what grants are federal, how to determine what the correct program names are, pass-through entities, and identifying numbers. Education about the SEFA is the key to correctly entering information on the SEFA and this is what needs to be sought out.

Anticipated Completion Date: December 31, 2023

Rachel Oesterreich
Starke County Auditor



**STARKE COUNTY TREASURER
LAURI VENCKUS
53 EAST MOUND STREET
KNOX, IN 46534
(574) 772-9111**

CORRECTIVE ACTION PLAN

FINDING 2022-002

Contact Person Responsible for Corrective Action: Lauri Venckus

Contact Phone Number: 574-772-9111

Views of Responsible Official: We concur with the findings.

Description of Corrective Action Plan: I will be sure to have monthly reports completed in a timely manner and have the Auditor sign to verify.

Anticipated Completion Date: August 17, 2023.



Starke County Clerk's Office

Bernadette Manuel, Clerk

53 East Washington Street, PO Box 395, Knox, Indiana 46534

Phone: 574-772-9128

Corrective Action Plan

Finding 2022-003 Financial Reporting

Contact Person Responsible for Corrective Action: Bernadette Manuel, Clerk

Contact Phone Number: 574-772-9128

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

A review of the Supplemental County Annual Report will be conducted by the Clerk after the completion by the Deputy Clerk. Financial Reports associated with the completion of the Supplemental Annual Report will be attached and reviewed prior to the submission to the Auditor to ensure amounts are accurate.

Anticipated Completion Date: December 31, 2023

Sincerely,

Bernadette Manuel
Starke County Clerk



STARKE COUNTY SHERIFF'S OFFICE

SHERIFF JACK ROSA

TELEPHONE: (574)772-3771 5435 E. STATE ROAD 8
FAX: (574)772-7641 KNOX, IN 46534

CORRECTIVE ACTION PLAN

FINDING 2022-004

Contact Person Responsible for Corrective Action: April Wilhelm
Contact Phone Number: 574-772-3771

Views of Responsible Official: We agree with the findings.

Description of Corrective Action Plan:

As of June 2023, when I assumed the position as Matron of the Starke County Sheriff's Department, we have implemented the following procedures:

- Two employees empty the kiosks, count all monies, and prepare deposits together. All deposit slips are initialed by both employees.
- All invoices/claims are prepared by the Matron and then checked and initialed by the Sheriff or Chief Deputy Sheriff prior to submitting them to the Auditor to be paid.
- All transactions from the Commissary fund are reviewed by the Sheriff or Chief Deputy Sheriff.
- Bank reconcilements and monthly cash reports are prepared by the Matron and reviewed by one other employee and/or the Sheriff or Chief Deputy Sheriff.

In attempt to gain knowledge and understanding of any material weaknesses identified prior to my employment in this position, I have reviewed prior State Board of Account audit reports. I believe that the procedures we have set in place will correct material weaknesses that had been identified on prior audits as well as this current audit.

Anticipated Completion Date: December 31, 2023

“LOYALTY AND PRIDE”



STARKE COUNTY GOVERNMENT
53 EAST MOUND STREET
KNOX, IN 46534
(574) 772-9101

CORRECTIVE ACTION PLAN

FINDING 2022-005

Contact Person Responsible for Corrective Action: Rachel Oesterreich

Contact Phone Number: 574-772-9105

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

When the Auditor completes quarterly/yearly reports for the ARPA Funds to the U.S. Department of the Treasury (Treasury), another individual will review and sign stating that the information submitted matches the funding that has been approved by the Board of Commissioners and Starke County Council.

Anticipated Completion Date: December 31, 2023

Rachel Oesterreich
Starke County Auditor

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.