

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CRAWFORD COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

10/03/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Christian Howell	01-01-22 to 12-31-22
	Wendy Marples	01-01-23 to 12-31-23
County Treasurer	Janice Mitchell	01-01-22 to 12-31-23
Clerk of the Circuit Court	Lisa L. Holzbog	01-01-22 to 12-31-23
County Sheriff	Jeff Howell	01-01-22 to 12-31-23
County Recorder	Jessica Villegas	01-01-22 to 12-31-22
	Christian Howell	01-01-23 to 12-31-23
President of the Board of County Commissioners	Morton Dale	01-01-22 to 12-31-22
	Daniel Crecelius	01-01-23 to 12-31-23
President of the County Council	Mark Stevens	01-01-22 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDIANAPOLIS, INDIANA 46204-2769

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TO: THE OFFICIALS OF CRAWFORD COUNTY, INDIANA

This report is supplemental to the audit report of Crawford County (County), for the period from January 1, 2022 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the County. It should be read in conjunction with the Financial Statement Audit Report of the County, which provides our opinions on the County's financial statement. This report may be found at www.in.gov/sboa/.

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 Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE
Deputy State Examiner

August 31, 2023

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COUNTY TREASURER
CRAWFORD COUNTY

COUNTY TREASURER
CRAWFORD COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

The same comment also appeared in prior Reports B58861 and B59638.

Condition and Context

Depository reconciliations of the County Treasurer's bank account balances to the County Treasurer's Daily Balance of Cash and Depositories, Form 47 (Cash Book), and the County Auditor's funds ledger were conducted monthly. The adjusted bank balance agreed to the total reported on the Cash Book as of December 31, 2022; however, there were numerous reconciling items that date back to 2017 that have remained uncorrected on the bank reconciliation.

Criteria

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 51-15-1-1. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 1)

COUNTY TREASURER
CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 31, 2023, with Janice Mitchell, County Treasurer; Wendy Marples, County Auditor; Daniel Crecelius, President of the Board of County Commissioners; and Mark Stevens, President of the County Council.

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COUNTY SHERIFF
CRAWFORD COUNTY

COUNTY SHERIFF
CRAWFORD COUNTY
AUDIT RESULTS AND COMMENTS

MONTHLY AND ANNUAL ENGAGEMENT UPLOADS

A similar comment appeared in prior Reports B58861 and B59638, entitled *MONTHLY AND ANNUAL ENGAGEMENT UPLOADS*.

Condition and Context

As of August 23, 2023, the County Sheriff had not uploaded any of the files required for the monthly and annual engagement uploads into the Indiana Gateway for Government Units financial reporting system for the calendar year 2022, or the first six months for the calendar year 2023.

Criteria

This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15th of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. . . . Thereafter, annual files must be uploaded no later than March 1st . . . for the prior year end unless the SBOA establishes a different date. . . .

The following files and governmental unit information are required to be uploaded monthly by all units except as noted:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, . . .
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund . . .

For County Clerks, Recordors, and Sheriffs:

- Cash Balance Reports,
- Bank Reconcilements, Bank Statements, and Outstanding Check Lists

The following files and governmental unit information are required to be uploaded annually (for Counties, these apply to County Auditors unless otherwise noted): . . .

- Additionally, for County Sheriff only: Inmate Trust Fund Subsidiary Detail as of December 31 . . .
- Optional: Excel Data Capture/Data Dump (in lieu of Detail of Receipts and Disbursements)

(Amended State Examiner Directive 2018-1)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
CRAWFORD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

INTERNAL CONTROLS

A similar comment appeared in prior Reports B58861 and B59638, entitled *INTERNAL CONTROLS*.

Condition and Context

There were deficiencies in the internal control system of the County Sheriff's Department over the Commissary #2669 and Inmate Trust funds related to financial transactions and reporting. An effective internal control system had not been established that separated incompatible activities related to cash and investments and financial close and reporting.

Cash and Investments

One individual performed the reconciliation of the depository accounts to the record balance. Apart from one reconciliation, there was no evidence of an oversight, review, or approval process to ensure that bank reconciliations were properly completed. Of 24 reconciliations, 14 were completed during the audit period. The remaining 10 reconciliations were partially completed, but did reconcile the County Sheriff's Commissary #2669 fund.

Financial Close and Reporting

The Office Administrator prepared the Supplemental Annual Financial Report, which was reviewed and approved by the County Sheriff prior to submission to the County Auditor. However, the internal control was not effective in ensuring that the information in the County Sheriff's Commissary #2669 fund was accurate prior to submission to the County Auditor.

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. . . ."

COUNTY SHERIFF
CRAWFORD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

SUPPLEMENTAL ANNUAL FINANCIAL REPORT

Condition and Context

The Supplemental Annual Financial Reports (CAR-1) for the Inmate Trust and County Sheriff Commissary #2669 funds were not submitted to the County Auditor in a timely manner to be included in the Annual Financial Report filed via the Indiana Gateway for Government Units financial reporting system. The CAR-1 information provided by the County Sheriff for the County Sheriff Commissary #2669 fund did not agree with the records, either mathematically or substantively.

Criteria

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](#)."

The supplemental annual report forms are submitted by other county offices and departments to be used by the county auditor to provide complete financial information for the annual report by reporting financial activity that is maintained outside of the county auditor's system. The supplemental annual reports are only to be submitted with financial activity that is not eventually accounted for in the county's general ledger system. (The County Bulletin and Uniform Compliance Guidelines, January 2014)

CONDITION OF RECORDS - SHERIFF COMMISSARY FUND

Condition and Context

The County Sheriff had not maintained records over the County Sheriff Commissary #2669 fund to detect and correct errors in a timely manner.

The following deficiencies were noted for the County Sheriff Commissary #2669 fund:

1. Bank reconcilements were not properly performed during the audit period. Outstanding checks were not cleared and accounted for properly.
2. A ledger was not maintained for the County Sheriff Commissary #2669 fund after February 2022.

Criteria

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
CRAWFORD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 31, 2023, with Jeff Howell, County Sheriff; Hayleigh Cox, Matron; Natalie Walerczak, Administrative Assistant; Wendy Marples, County Auditor; Daniel Crecelius, President of the Board of County Commissioners; and Mark Stevens, President of the County Council.

COUNTY AUDITOR
CRAWFORD COUNTY

COUNTY AUDITOR
CRAWFORD COUNTY
AUDIT RESULTS AND COMMENTS

ANNUAL FINANCIAL REPORT

A similar comment also appeared in prior Reports B58861 and B59638, entitled *INTERNAL CONTROLS OVER FINANCIAL CLOSE AND REPORTING*.

Condition and Context

Financial, supplemental, and other information are required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units (Gateway) financial reporting system. The County had not established effective internal controls over the AFR information entered into Gateway, which resulted in the following errors:

Financial Data

1. Receipts and disbursement for the Grants & Special Projects fund were each overstated by \$349,891.
2. The beginning and ending cash and investments balances of the Congressional School Principal fund was understated by \$11,000 due to an investment omission.
3. The Supplemental Annual Financial Reports (CAR-1), which are maintained outside of the County Auditor's system, were not reported in the AFR. There were seven funds omitted, which understated the beginning cash and investments balance, receipts, disbursements, and ending cash and investments balance by \$1,351,107; \$1,610,492; \$1,601,148; and \$1,360,451, respectively.
4. Other errors included inconsistent fund names from the prior year.

Audit adjustments were proposed, accepted by the County, and made to the financial statement and to the Combining Schedule of Receipts, Disbursements, and Cash and Investments Balances - Regulatory Basis presented as Required Supplementary Information in the Financial Statement Audit Report of the County.

Grants

1. The Economic Adjustment Assistance expenditures were overstated by \$197,954. The grant funds were defederalized in 2022, and, therefore, should not have been reported.
2. The Highway Planning and Construction grant expenditures were overstated by \$62,224.
3. The COVID-19 - Coronavirus State and Local Fiscal Recovery Funds grant expenditures were overstated by \$238,895.
4. Three grants were reported as unknown grants which overstated grant expenditures by \$147,978.
5. Nine grant programs had individually immaterial errors that resulted in misstatements of expenditures of \$105,605, in total.
6. The amount reported as pass-through to subrecipients was understated by \$349,891.

COUNTY AUDITOR
CRAWFORD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

7. Several grants had the incorrect information for the program name, or the entity identifying number, or the pass-through entity, or were not properly identified as direct grants.

Audit adjustments were proposed, accepted by the County, and made to the Schedule of Expenditures of Federal Awards presented in the Federal Compliance Audit Report of the County.

Capital Assets

The County provided supporting documentation for the reported capital assets; however, the supporting documentation for the reported capital assets amounts was not accurate. A detailed listing of infrastructure was not included, nor were additions or deletions of capital assets made during the audit period included. The County chose to not present the Schedule of Capital Assets in the Financial Statement Audit Report.

Payables and Receivables

The County did not report accurate accounts payable and accounts receivable, nor did the County maintain supporting documentation. The County chose to not present the Schedule of Payables and Receivables in the Financial Statement Audit 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 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](#)."

COUNTY AUDITOR
CRAWFORD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

CAPITAL ASSETS

A similar comment also appeared in prior Reports B58861 and B59638, entitled *CAPITAL ASSETS*.

Condition and Context

The County provided supporting documentation for the reported capital assets; however, the supporting documentation for the reported capital assets amounts was not accurate. A detailed listing of infrastructure was not included, nor were additions or deletions of capital assets during the audit period included. Additionally, the County did not complete a physical inventory of its capital assets at least every two years as required.

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

ERRORS ON CLAIMS

Condition and Context

Of the 32 vendor claims selected for compliance with laws and regulations testing, 2 were not audited and certified by the County Auditor to be true and correct.

Criteria

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. . . ."

COUNTY AUDITOR
CRAWFORD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

The County adopted an internal control standards and procedures policy via Ordinance 2016-0630A. Inquiry revealed that new employees hired during the audit period received internal control training, although no documentation was provided to verify that new employees had received formal internal control training.

Criteria

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that: . . .

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

The County certified on the Indiana Gateway for Government Units financial reporting system that internal control standards were adopted, and training received for the audit period. The County did not maintain documentation that training was provided for new employees during the audit period.

Criteria

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](#)."

PENALTIES, INTEREST, AND OTHER CHARGES

A similar comment also appeared in prior Report B56076 in which the County Auditor was requested to reimburse the County for penalties, interest, and other charges incurred on credit cards.

Condition and Context

Penalties and interest totaling \$3,434.67 were assessed upon and paid by the County to the Internal Revenue Service (IRS) during 2022, 2021, and 2020.

The penalties and interest assess and paid were for failing to properly file Employer's Quarterly Federal Tax Returns (IRS Form 941); and the late remittance of payroll withholding taxes as follows:

COUNTY AUDITOR
CRAWFORD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Date Paid	Payor	Description	Penalty	Interest	Totals
04-12-22	Internal Revenue Service	4th Quarter 2020 Federal Tax Deposit Penalty for filing tax return after the due date	\$ 63.59	\$ -	\$ 63.59
04-12-22	Internal Revenue Service	4th Quarter 2020 Federal Tax Deposit Penalty for late payment of tax	7.07	-	7.07
04-12-22	Internal Revenue Service	4th Quarter 2020 Federal Tax Interest charged for late payment	-	1.80	1.80
04-12-22	Internal Revenue Service	4th Quarter 2020 Federal Tax Interest charged for late payment	-	1.80	1.80
04-12-22	Internal Revenue Service	1st Quarter 2021 Federal Tax Deposit Penalty for late payment of tax	3.86	-	3.86
04-12-22	Internal Revenue Service	1st Quarter 2021 Federal Tax Interest charged for late payment	-	1.84	1.84
04-12-22	Internal Revenue Service	1st Quarter 2021 Federal Tax Deposit Penalty for late payment of tax	12.42	-	12.42
04-12-22	Internal Revenue Service	1st Quarter 2021 Federal Tax Interest charged for late payment	-	6.09	6.09
02-28-22	Internal Revenue Service	2nd Quarter 2021 Federal Tax Interest credited to your account	-	(0.52)	(0.52)
06-07-22	Internal Revenue Service	2nd Quarter 2021 Federal Tax Deposit Penalty	489.38	-	489.38
06-07-22	Internal Revenue Service	2nd Quarter 2021 Federal Tax Deposit Penalty for filing tax return after the due date	48.26	-	48.26
06-07-22	Internal Revenue Service	2nd Quarter 2021 Federal Tax Interest charged for late payment	-	529.78	529.78
06-07-22	Internal Revenue Service	2nd Quarter 2021 Federal Tax Fees and expenses for collection	50.00	-	50.00
06-07-22	Internal Revenue Service	2nd Quarter 2021 Federal Tax Deposit Penalty for late payment of tax	436.82	-	436.82
06-07-22	Internal Revenue Service	2nd Quarter 2021 Federal Tax Interest charged for late payment	-	282.51	282.51
07-25-22	Internal Revenue Service	4th Quarter 2021 Federal Tax Deposit Penalty for filing tax return after the due date	25.36	-	25.36
07-25-22	Internal Revenue Service	4th Quarter 2021 Federal Tax Deposit Penalty	1,445.70	-	1,445.70
07-25-22	Internal Revenue Service	4th Quarter 2021 Federal Tax Interest charged for late payment	-	8.77	8.77
09-08-22	Internal Revenue Service	1st Quarter 2022 Federal Tax Deposit Penalty for late payment of tax	8.82	-	8.82
09-08-22	Internal Revenue Service	1st Quarter 2022 Federal Tax Interest charged for late payment	-	6.62	6.62
02-21-23	Internal Revenue Service	2nd Quarter 2022 Federal Tax Interest charged for late payment	-	4.09	4.09
02-21-23	Internal Revenue Service	3rd Quarter 2022 Federal Tax Deposit Penalty for late payment of tax	0.34	-	0.34
02-21-23	Internal Revenue Service	3rd Quarter 2022 Federal Tax Interest charged for late payment	-	0.27	0.27
Total Paid to Internal Revenue Service			<u>\$ 2,591.62</u>	<u>\$ 843.05</u>	<u>\$ 3,434.67</u>

Christian Howell (Howell), former County Auditor, was responsible for filing remittance reports and for making timely remittances of payroll withholding taxes related to the penalties and interest that were assessed and paid to the IRS.

Criteria

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 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 unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Howell was requested to repay the penalties, interest, and other charges paid by the County to the IRS in the amount of \$3,434.67. (See Summary of Charges, page 23)

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

Condition and Context

The County did not comply with directives of the IRS by failing to properly and/or timely remit payroll withholding taxes during 2022, 2021, and 2020.

COUNTY AUDITOR
CRAWFORD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

OFFICIAL BOND COVERAGE

The County obtained Public Officials' Bonds for Howell, former County Auditor, as follows:

<u>Surety Company</u>	<u>Term</u>	<u>Amount</u>
Auto-Owners Insurance Company	January 1, 2020 to December 31, 2020	\$ 30,000
Auto-Owners Insurance Company	January 1, 2021 to December 31, 2021	30,000
Auto-Owners Insurance Company	January 1, 2022 to December 31, 2022	30,000

COUNTY AUDITOR
CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 31, 2023, with Christian Howell, former County Auditor; Wendy Marples, County Auditor; Sherry Newton, Deputy County Auditor; Daniel Crecelius, President of the Board of County Commissioners; and Mark Stevens, President of the County Council.

CRAWFORD COUNTY
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Christian Howell, former County Auditor:			
Penalties, Interest, and Other Charges, pages 19 and 20	\$ 3,434.67	\$ -	\$ 3,434.67
	<u> </u>	<u> </u>	<u> </u>

This report was forwarded to the Office of the Indiana Attorney General.

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AFFIDAVIT

STATE OF INDIANA)
Orange COUNTY)

We, Susan Yokem and Jeffrey Davis, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of Crawford County, Indiana, for the period from January 1, 2022 to December 31, 2022, is true and correct to the best of our knowledge and belief.

Susan Yokem
Jeffrey Davis
Field Examiners

Subscribed and sworn to before me this 28 day of Sept, 2023.

Amie Wilson
Notary Public

My Commission Expires: 2/25/28
County of Residence: Orange

