

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

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

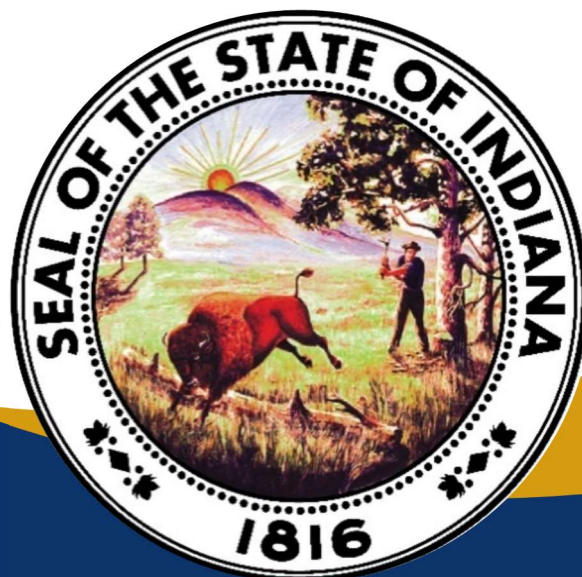
SPECIAL COMPLIANCE REPORT

OF

CLERK OF THE CIRCUIT COURT

ELKHART COUNTY, INDIANA

January 1, 2017 to September 30, 2024



FILED

06/03/2025

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Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

This is a special compliance report for the Clerk of the Circuit Court, Elkhart County (County), for the period January 1, 2017 to September 30, 2024, and is in addition to any other report for the County as required under Indiana Code 5-11-1. All reports pertaining to the County may be found at www.in.gov/sboa/.

We performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts and were limited to records associated with employee time records, job descriptions, County employee handbooks, salary ordinances, and email communications. The 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 Results and Comments, incorporated within this report, was not verified for accuracy.

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

March 28, 2025

CLERK OF THE CIRCUIT COURT
ELKHART COUNTY
RESULTS AND COMMENTS

BACKGROUND

The Indiana State Board of Accounts (SBOA) was notified, in accordance with Indiana Code 5-11-1-27, that clerical supervisors in the Clerk of the Circuit Court's (Clerk) Office were being paid for hours not worked. At least one of the full-time clerical supervisors had been reporting excess hours worked at the direct instruction of the Chief Deputy of Elections and Administration.

The SBOA conducted a special investigation into the hours worked and reported by clerical supervisors in the Clerk's Office for the period of January 1, 2017 to September 30, 2024. This investigation included a review of interviews conducted by law enforcement, as highlighted below, in which SBOA staff did not participate.

The following describes noncompliance with the Indiana Code or the *Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana*.

NONCOMPLIANCE: RECORD OF HOURS

Background - Record of Hours

Prior to implementation of a new timekeeping system in September 2024, clerical supervisors recorded hours worked on an Excel spreadsheet (timesheet) provided to them by Carol Smith (Smith), Chief Deputy of Elections and Administration. Employees would enter the time into the timesheet and, once completed, print and sign it. The employee signed the timesheet under the statement: "I certify that this attendance report is correct." Per an interview of Smith and Chris Anderson (Anderson), Clerk of the Circuit Court, by the SBOA on November 20, 2024, the following procedures were addressed:

- Timesheets were submitted to Smith for Clerk employees working at both the Goshen and Elkhart office locations.
- Smith stated she would add the hours up and review the timesheets to ensure that leave time was accurately reported.
- Smith turned in the hours reported to payroll along with a "control sheet."

Via email on March 5, 2025, Anderson was asked whether or not he signed each timesheet or if he used a signature stamp. Anderson responded, "As for the timesheets. Sometimes I would sign. Sometimes I would use my stamp. Sometimes Carol would use my stamp and initial after it."

Anderson clarified in a follow-up email dated March 28, 2025, that in "rare instances" timesheets were also stamped by the Office Manager. Anderson also stated that, ". . . the review by the Clerk and/or the Chief Deputy was a second review for completeness, correctness, and ultimately approval and submission of timesheets to Payroll and the Auditor. My signature or use of my stamp was the indication that the second review by administrative staff had taken place and the timesheets were approved and ready for submission. . . ."

The timesheets the employees signed only documented the total number of hours worked each day. The times of day the employees began and ended working were excluded. Below is an example of a clerical supervisor's timesheet with Clerical Supervisor Olivia Olvera's signature certifying that the attendance report is correct, and Anderson's signature as "Approved By."

CLERK OF THE CIRCUIT COURT
ELKHART COUNTY
RESULTS AND COMMENTS
(Continued)

Hourly Rate: \$20.92
Overtime Rate: \$31.380

Pay Record: 1

WEEK 1	Regular Hrs	Sick Hrs	Vacation Hrs	Holiday Hrs	Total Weekly Hrs
Sunday, August 25, 2024					45.00
Monday, August 26, 2024	9.00				
Tuesday, August 27, 2024	9.00				
Wednesday, August 28, 2024	9.00				
Thursday, August 29, 2024	9.00				
Friday, August 30, 2024	9.00				
Saturday, August 31, 2024					

- Instructions:
1. Enter the information in the fields with RED font and a white background. Excel will automatically calculate all fields with colored background.
 2. Enter all your Regular hours.
 3. Enter the Holiday Hours, Sick Hours, and Vacation Hours.
 4. Enter any On Call Hours, additional pay etc, in special section below.
 5. Sick and Vacation Time can only be entered in 1/2 hour increments.

Regular Hours	45.00	0.00	0.00	0.00
Straight OT hrs	0.00			
Overtime(40+)	5.00			

WEEK 2	Regular Hrs	Sick Hrs	Vacation Hrs	Holiday Hrs	Total Weekly Hrs
Sunday, September 1, 2024				8.00	40.00
Monday, September 2, 2024					
Tuesday, September 3, 2024	9.00				
Wednesday, September 4, 2024	9.00				
Thursday, September 5, 2024	9.00				
Friday, September 6, 2024	9.00				
Saturday, September 7, 2024					

Regular Hours	37.00	0.00	0.00	8.00
Straight OT hrs	4.00			
Overtime(40+)	0.00			

Hours	Regular Hrs	Straight OT	Overtime Hrs	Sick Hrs	Vacation Hrs	Holiday Hrs	Total Hours
	72.00	4.00	5.00	0.00	0.00	8.00	89.00

80

Account#	Hours	Rate	Total Extra Pay
On Call, Additional Pay etc.			\$0.00
On Call, Additional Pay etc.			\$0.00
On Call, Additional Pay etc.			\$0.00

Regular Pay	\$1,673.60
Straight OT Pay	\$81.68
Overtime(40+) Pay	\$156.90

Total Pay	\$1,914.18
------------------	-------------------

COMMENTS/EXPLANATIONS:
Monday September 2nd the County was closed for Labor Day.

I certify that this attendance report is correct.

Signed: *[Signature]* Date: 9/16/24

Approved by: *[Signature]*

When Smith was asked in an interview with the County Sheriff's Department on October 11, 2024, what a typical workday looks like for a clerical supervisor, Smith stated, ". . . So, and that kind of varies. Umm, Mondays are always crazy. You know, and the rest of the week not so bad, but, so, they are supposed to be here to ensure that everything is up and runnin'. So, however long that normally takes them. They probably know better than I do. Um, you know 15/20 minutes before 8. Get in here, help set the drawer up, or whatever they have, um, and so the whole office is ready at 8. So, that's the Supervisor's responsibility to make sure that they're in there. Everything is functioning as it should, ready to go. You know, they don't have to report their computers are down to IT or whatever because they know, and then they are to be the last out is how I word it. To me it's just easier to word it that way. They stay 'til everything's done. Cleaned up. You know, if one gal's still workin' on entering stuff into the computer and needs to stay, the supervisors stay because they are to be the last out . . ."

CLERK OF THE CIRCUIT COURT
ELKHART COUNTY
RESULTS AND COMMENTS
(Continued)

In an email exchange from August 9, 2024, between Stevie Ewing (Ewing), former Chief Deputy of the Clerk's Office, and Anderson, with the subject line indicating: 80 hours staff, Ewing asked Anderson, "Question: for those who turn in time sheets for 80 hour pay periods, shouldn't they be working 80 hours?" Anderson replied, "Yes they should be."

Anderson also stated in an interview on October 11, 2024, with the County Sheriff's Department in response to the County Sheriff's Department's question "supervisors were under the assumption, I guess, there was some word of mouth that you work 72 but you'll get paid for 80 as a perk?" Anderson replied, ". . . we had them at 70, uh,80 hours, and they were working there extra when we had the paper timesheets and they were working their 80 hours . . ."

Clerical Supervisors - Goshen Office

Two clerical supervisors, Rebekah Cunningham (Cunningham) and Tori Benton (Benton), were interviewed by law enforcement officers of the County Sheriff's Department on October 11, 2024, and a third clerical supervisor, Olivia Olvera (Olvera), was interviewed on October 18, 2024. The three clerical supervisors all worked in the Goshen office of the Clerk's Office. All three stated they received guidance from various individuals in the Clerk's Office, including former clerical supervisors, the former and current Clerks, as well as Smith, that they were only required to work 72 hours but report 80 hours on their timesheets as the following details from the interviews indicate:

In response to a law enforcement officer's question regarding by whom and how she was informed of the "perk" of reporting 80 hours of work rather than the 72 hours actually worked, Cunningham, stated that she was told verbally by Anderson and Wendy Hudson, former Clerk. Cunningham stated she became a clerical supervisor in 2017.

Benton became a clerical supervisor in 2019 when her predecessor retired. Benton stated, "Ok, when I, when I became supervisor when Patty Miller had retired, and I took over her position. We, I mean, all I was just told was you have 80 hours, you work 72 but get paid for 80 because supposedly what they had done was the supervisors had been on salary and they did away with salary for the supervisors and made 'em hourly, and in order to give them a perk that they did give us the 80 hours but work 72 hours." When asked if Benton remembered who told her this, she replied, "Outgoing supervisors."

Olvera was promoted to clerical supervisor in April 2023. On August 29, 2023, she received the following email from Smith:

To: Olivia Olvera <OOlvera@elkhartcounty.com>
Subject: Olvera, Olivia .xlsx

Just noticed that you are using an incorrect time sheet. You get paid for 80 hours even though you only work 72. It's a little extra because you are Supervisor. The idea is the Supervisor is usually first in and last out so it's just a bit of extra for the Supervisor taking on the job.
Any questions just let me know.

Carol D. Smith
Elkhart County
Chief Deputy-Administration
Elections & Voter Registration
casmith@elkhartcounty.com
(574) 535-6469

CLERK OF THE CIRCUIT COURT
ELKHART COUNTY
RESULTS AND COMMENTS
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Olvera consistently reported 72 hours on her timesheet as clerical supervisor from April 2023 until August of 2023 when she received the email from Smith advising her to report 80 hours. Olvera reported 80 hours per pay period beginning with the period ending on August 26, 2023, until the implementation of the new timekeeping system in September 2024. In response to the law enforcement inquiry "so previous to the time clock sometimes it sounds like there was a lot of hours potentially you guys either worked over that weren't documented . . ." Olvera stated, ". . . Or um, yeah. Or maybe, like, I am sure there's sometimes I am probably working 38 or 39 hours, but I'm not keeping minute by minute track like the time clock is now. And so, now, I can visually see. Yes, I have made it, or no, I haven't made it."

According to both Cunningham and Benton, the clerical supervisor position was originally classified as a salaried position on the County's Salary Ordinance. Both individuals were under the impression that the extra 8 hours of pay received per pay period was a "perk" for being a clerical supervisor.

Patricia Pickens, County Auditor, stated in an email on January 30, 2025, that the position became an hourly position in 2016.

Timekeeping - RightStuff

Beginning in September 2024, the Clerk's Office implemented a new timekeeping system "RightStuff." Hourly employees, including the clerical supervisors, clock in/out and are compensated based on the hours recorded in the new system. As per the interviews conducted by law enforcement officers of the County Sheriff's Department on October 11 and October 18, 2024, all three clerical supervisors questioned the number of hours they were required to work. The three clerical supervisors in the Goshen office stated they met with Anderson in his office and asked him how to get their hours in to be able to be compensated for 80 hours and not 72 hours biweekly. Each clerical supervisor reported in interviews conducted by County Sheriff Officers that they received the following guidance from Anderson during the group meeting the three had with Anderson in his office:

Cunningham's interview: The law enforcement officer asked, "What did you ask Chris, Chris Anderson? What did you ask him? . . ." Cunningham replied, "We had asked if, how we were supposed to make up those four hours, like by working or what we were supposed to do. Basically, what are we supposed to do." The law enforcement officer then asked, "And what did he say?" Cunningham replied, "Uh, at that point, he had told us not to worry about it and to stop clocking out at lunch." The law enforcement officer asked, "Do not clock out at lunch?" Cunningham replies, "Right." The law enforcement officer then said, "And the rules say you have to clock out at lunch." Cunningham stated, "Right, so, um, I think we all did that maybe one time, and then, we didn't feel comfortable with it . . ."

Benton's interview: "He had told us that, oh, um, you don't need to clock out during lunch and still take a lunch, just, and that way you get the 80 . . ."

Olvera's interview: ". . . We asked Christopher, and he said no, um, it is supposed to be a perk for you guys, you're ok." The law enforcement officer said, "Christopher, you mean Christopher Anderson." Olvera stated, "Christopher Anderson, yes. He's like, it is supposed to be a perk for you guys. I know you guys come in early, and I know you guys come in late"

In the interview with the law enforcement officers of the County Sheriff's Department on October 11, 2024, Anderson was asked if he specifically recalled having a conversation with the three clerical supervisors about not clocking out during lunch Tuesday through Friday. Anderson stated, ". . . I said stay clocked in because I know you work your lunches and clock in when you get here. You guys arrive at 7:30. You leave at 4:30 on those days. That's an hour right there . . ."

CLERK OF THE CIRCUIT COURT
ELKHART COUNTY
RESULTS AND COMMENTS
(Continued)

Guidance Received and the Elkhart County Employee Handbook (Handbook)

The verbal and written guidance from former clerical supervisors, the former and current Clerks, as well as Smith conflicted with the information stated in the Handbook related to payroll and timekeeping. For example, the employee handbook states, "Work Hours' shall mean hours actually worked. . . ." and "Work hours do not include meal periods . . ."

An acknowledgement of the receipt of the handbook was signed by each of the three clerical supervisors, as well as by Smith and Anderson as follows:

<u>Name</u>	<u>Date Signed</u>
Christopher Anderson	05-23-16
Carol Smith	09-09-19
Rebekah Benton	05-12-16
Tori Benton	12-30-20
Olivia Olvera	01-20-17

Above each of their signatures was the following statement in part: ". . . I agree it is my responsibility to acquaint myself with its contents, keep up to date with its amendments and to adhere to the policies outlined. . . ."

Handbooks were subsequently updated, but the policies regarding "Work Hours" and meal periods remained unchanged. Each time the handbook was updated, employees were required to electronically certify their acknowledgement of the handbook.

Indiana Code 5-11-9-4 states in part:

"(a) The state board of accounts is hereby authorized to prescribe the forms of accounts and vouchers provided for by sections 1 and 2 of this chapter.

(b) The state board of accounts shall require that records be maintained showing which hours were worked each day by officers and employees:

- (1) covered by section 1 or 2 of this chapter; and
- (2) employed by more than one (1) public agency or in more than one (1) position by the same public agency described in section 1 or 2 of this chapter . . ."

Indiana Code 35-44.4-1-3 states in part:

"(a) A public servant who knowingly or intentionally:

- (1) hires an employee for the governmental entity that the public servant serves; and
- (2) fails to assign to the employee any duties, or assigns to the employee any duties not related to the operation of the governmental entity; commits ghost employment, a Level 6 felony.

(b) A public servant who knowingly or intentionally assigns to an employee under the public servant's supervision any duties not related to the operation of the governmental entity that the public servant serves commits ghost employment, a Level 6 felony.

CLERK OF THE CIRCUIT COURT
ELKHART COUNTY
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(c) A person employed by a governmental entity who, knowing that the person has not been assigned any duties to perform for the entity, accepts property from the entity commits ghost employment, a Level 6 felony . . ."

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines for Counties of Indiana, Chapter 1)

The County Employee Handbook states in part:

"2.01 Matters of Interpretation

. . . H. 'Work Hours' shall mean hours actually worked by an individual employee as an employee of the County. Work hours are recorded and certified by the Department Heads and Elected Officials on the County standard attendance report for non-exempt employees. Work hours may include break periods, if granted, and the actual time spent in required training. Work hours do not include meal periods; time spent 'on-call' but not worked; travel time to and from work; vacation time, sick time or compensatory time off. . . .

3.07 EMPLOYEE WORK SCHEDULES

. . . Each Department Head or Elected Official is, on the other hand, responsible for the scheduling of employee work hours to cover the designated hours of operations to provide services to the public.

The Standard work week for full-time County employees with a standard work week of 7 consecutive 24 hour periods, consists of 30, 36, 37.5 or 40 hours per work week. . . .

Each Department Head/Elected Official or a designated supervisor is responsible for monitoring and recording employee work hours, and submitting a record of each employee's worked and/or other payable hours to the Auditor's Office (Payroll) every two weeks at the close of the bi-weekly pay period. . . .

5.04 EXEMPT VS. NON-EXEMPT STATUS

. . . Non-exempt employees are compensated based on their actual hours worked, and may routinely work a 30, 36, 37 1/2, or 40 hour work week. . . .

GUIDELINES FOR RECORDING TIME WORKED

Exempt and non-exempt employees are required to keep an accurate record of time worked, by recording their schedules of work including any authorized time off, using the County prescribed timekeeping software, and by submitting this time to their supervisor on a bi-weekly basis for approval and payment. . . ."

CLERK OF THE CIRCUIT COURT
ELKHART COUNTY
RESULTS AND COMMENTS
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CRIME INSURANCE POLICY

The County has the following insurance policies that include employee dishonesty coverage:

Crime Insurance Coverage		
Type	Period	Amount
Employee Dishonesty	05-01-16 to 05-01-17	\$ 50,000
Employee Dishonesty	05-01-17 to 05-01-18	50,000
Employee Dishonesty	05-01-18 to 05-01-19	50,000
Employee Dishonesty	05-01-19 to 05-01-20	50,000
Employee Dishonesty	05-01-20 to 05-01-21	50,000
Employee Dishonesty	05-01-21 to 07-01-22	50,000
Employee Dishonesty	07-01-22 to 07-01-23	100,000
Employee Dishonesty	07-01-23 to 07-01-24	100,000
Employee Dishonesty	07-01-24 to 07-01-25	100,000

INTERNAL CONTROLS

Internal control activities were not properly designed to ensure that clerical supervisors were compensated for the actual hours worked. For example, Smith reviewed the clerical supervisor's timesheets for the purpose of ensuring that leave time was accurately reported and not to ensure that the hours reported were for actual hours worked.

The time reported on the timesheets submitted by clerical supervisors and other hourly employees within the Clerk's Office did not show which hours were worked each day, including the time of day they began and ended each workday. Instead, the total number of hours worked for a particular day was reported.

A signature stamp with the Clerk's signature was not properly safeguarded. For example, Anderson stated that he would allow Smith, and in rare instances Office Managers, to use his signature stamp.

There was no one from the County ensuring that individuals in the Clerk's Office were adhering to the policies and procedures outlined in the employee handbooks adopted/approved by the Board of County Commissioners. Current and former Clerks and supervisors were giving guidance that was directly contrary to the policies and procedures specified in the handbooks.

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. These standards include adequate control activities. According to this manual:

CLERK OF THE CIRCUIT COURT
ELKHART COUNTY
RESULTS AND COMMENTS
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"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. . . ."



Commissioners

Bradley D. Rogers, President
Suzanne Weirick, Vice President
Bob Barnes, Member

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(574) 534-3541
ccommissioners@elkhartcounty.com

May 21, 2025

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204-2765

Re: Elkhart County Commissioners' Response to SBOA Results and Comments
Special Compliance Report of Clerk of the Court
Elkhart County, Indiana
January 1, 2017 to September 30, 2024

The Indiana State Board of Accounts (SBOA) was notified, in accordance with Indiana Code § 5-11-1-27, that clerical supervisors, at the instruction and direction of the Elkhart County Clerk (Christopher Anderson) and Chief Deputy (Carol Smith), were reporting hours as worked, and being paid for such hours, that were not worked. SBOA conducted a special investigation and provided the County Commissioners with its Results and Comments. This letter provides a description of conclusions drawn by the County Commissioners after reviewing the facts confirmed by SBOA.

The Elkhart County Commissioners designed policies and internal control mechanisms to ensure employees are only compensated for actual hours worked according to Indiana law. The following are Sections of the Elkhart County Policy and Procedure Manual (Manual) and Elkhart County Employee Handbook (Handbook) that the Elkhart County Commissioners used to establish policies and internal controls:

1. Section 2.01.W of the Manual and Section 2.01H of the Handbook states, in part:

“Work Hours” shall mean hours actually worked by an individual employee as an employee of the County. Work hours are recorded and certified by department heads and elected officials on the County standard attendance report for non-exempt employees....Work hours do not include meal periods....

2. Section 3.05.II of the Manual states, in part:

All supervisors, department heads and public officials are charged with monitoring the conduct of their respective employees, setting a positive example for their employees and ensuring that employees understand and practice sound ethical practices in the work environment.

3. Section 3.07.III.A of the Manual states, in part:

Each department head or elected official is responsible for scheduling employee work hours each pay period.

4. Section 3.07 of the Handbook states, in part:

The Board of Commissioners is responsible for the establishment of the specific days and hours of operation of all County facilities. While exceptions may exist, they are subject to the review and authorization of the Board. Each Department Head or Elected Official is, on the other hand, responsible for the scheduling of employee work hours to cover the designated hours of operation to provide services to the public.

The standard work week for full-time County employees with a standard work week of 7 consecutive 24 hour periods, consists of 30, 36, 37.5 or 40 hours per work week.

...

Each Department Head/Elected Official or a designated supervisor is responsible for monitoring and recording employee work hours, and submitting a record of each employee's worked and/or other payable hours....

5. Section 3.07.III.C.3 of the Manual states, in part:

Supervisors are responsible for monitoring the attendance and punctuality of employees.

6. Section 5.04 of the Handbook states, in part:

Non-exempt employees are compensated based on their actual hours worked, and may routinely work a 30, 36, 37½ or 40 hour work week.

...

Non-exempt employees will earn their base rate of pay for all hours worked up to 40 hours in a work week and may earn overtime (1½ times their base rate of pay) for hours worked in excess of 40 hours in a work week.

...

Exempt and non-exempt employees are required to keep an accurate record of time worked, by recording their schedules of work including any authorized time off, using the County prescribed timekeeping software, and by submitting this time to their supervisor on a bi-weekly basis for approval and payment. A department may

require their employees to record their time worked by clocking in and out using a time clock.

7. Section 5.04.III.B.2.f of the Manual states, in part:

Total hours recorded in a work week should equal the number of hours approved for the position based on their normal work schedule and consisting of time actually worked....

8. Section 5.04.III.B.3 of the Manual states, in part:

Supervisors are responsible for monitoring employee work time and certifying the accuracy of the employee's completed bi-weekly time sheet.

9. Section 5.04.III.B.5.e of the Manual states, in part:

Each department head or elected official is responsible for monitoring, recording, and ensuring the accuracy of the compensatory time earned and taken by each employee.

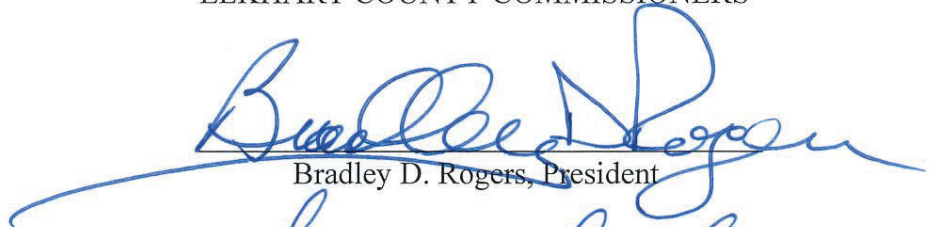
Employees, including Christopher Anderson, Carol Smith, and the clerk supervisors, are required to sign a written acknowledgement of their receipt of the Employee Handbook and confirm in that acknowledgment the following "I agree it is my responsibility to acquaint myself with its contents, keep up to date with its amendments and to adhere to the policies outlined."

The highest officer in the Elkhart County Clerk's office is the elected official known as the Elkhart County Clerk, currently Christopher Anderson. The Elkhart County Clerk's respective employees include the Chief Deputy, currently Carol Smith, and the clerk supervisors. The only individuals capable of verifying the accuracy of hours worked by an employee in the Clerk's office are the employee, the supervisor of the employee, and the Elkhart County Clerk. The policies and internal controls designed and implemented by the County Commissioners require the Clerk and Chief Deputy to monitor clerk supervisors' work time and certify that the clerk supervisors' completed time sheets are accurate and do not falsely report hours that were not worked. As an additional measure, the County Commissioners adopted a new timekeeping system to support the existing internal control measures.

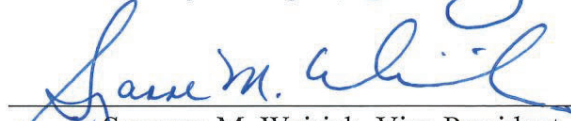
According to the facts outlined in the SBOA Results and Comments, the current Clerk, Christopher Anderson, and his Chief Deputy, Carol Smith, advised specific supervisors of the Clerk's office to falsely report hours on their time sheets that were not worked. The SBOA Results and Comments recognize that following such improper advice the Clerk and Chief Deputy failed to comply with the Elkhart County policies and internal control measures put in place by the County Commissioners.

It is the County Commissioners' position that proper policies and internal control measures were designed and adopted. It is also the position of the County Commissioners that the individuals responsible for failing to adhere to the internal control policies are the County Clerk and his Chief Deputy. The County Commissioners request SBOA specifically identify whether the SBOA special investigation costs are to be paid directly by the County Clerk and his Chief Deputy as the responsible officials and employees or if they are supposed to publicly request an appropriation from the County Council to use taxpayer money to pay for the SBOA special investigation costs caused by their actions.

ELKHART COUNTY COMMISSIONERS

A large, stylized handwritten signature in blue ink, appearing to read "Bradley D. Rogers".

Bradley D. Rogers, President

A handwritten signature in blue ink, appearing to read "Suzanne M. Weirick".

Suzanne M. Weirick, Vice President

A handwritten signature in blue ink, appearing to read "Bob Barnes".

Bob Barnes, Member

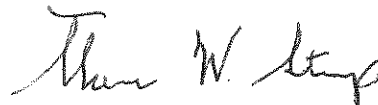
May 21, 2025

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204-2765

Re: Elkhart County Council's Response to SBOA Results and Comments
Special Compliance Report of Clerk of the Court
Elkhart County, Indiana
January 1, 2017 to September 30, 2024

The Elkhart County Council is aware that SBOA conducted a special investigation regarding improper instructions and directions given by the Elkhart County Clerk (Christopher Anderson) and Chief Deputy (Carol Smith) to supervising employees, authorizing them to report hours as worked, and be paid for such hours, that were not worked. The County Council has received the SBOA Results and Comments and a copy of the Elkhart County Commissioners' Response Letter. The Elkhart County Council supports and agrees with the response issued by the County Commissioners, with one point of contention. The Elkhart County Council does not believe that Elkhart County taxpayers, through Elkhart County funds, should be required to pay any SBOA special investigation costs, for the SBOA Results and Comments that merely summarize facts from documentation and evidence already gathered and investigated by Elkhart County officials, including the Elkhart County Sheriff. The Elkhart County Council has no intention of authorizing an appropriation request to pay such expenses. The Elkhart County Council requests SBOA to either waive such expenses in this circumstance or direct the County Clerk and his Chief Deputy, as the responsible officials and employees, to pay the expenses incurred from the audit.

ELKHART COUNTY COUNCIL



Thomas Stump, President

CLERK OF THE CIRCUIT COURT
ELKHART COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 14, 2025, with Christopher Anderson, Clerk of the Circuit Court; Patricia Pickens, County Auditor; Thomas Stump, President of the County Council; Douglas Graham, County Council member; and Brad Rogers, President of the Board of County Commissioners.