

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

PARKE COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED

10/29/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Laura Fischer	01-01-22 to 12-31-22
	Mary Anne Wood	01-01-23 to 09-27-24
	Susan Kramer	09-28-24 to 12-31-24
County Treasurer	Kim Shorter	01-01-22 to 12-31-24
Clerk of the Circuit Court	Henry Harper	01-01-22 to 12-31-22
	Nicole Collings	01-01-23 to 12-31-24
County Sheriff	Justin W. Cole	01-01-22 to 12-31-22
	Jason Frazier	01-01-23 to 12-31-24
County Recorder	Mary A. Gregg	01-01-22 to 12-31-24
President of the Board of County Commissioners	Jim Meece	01-01-22 to 12-31-24
President of the County Council	John K. Pratt	01-01-22 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF PARKE COUNTY, INDIANA

This report is supplemental to the audit report of Parke County (County), for the period from January 1, 2022 to December 31, 2023. 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

October 9, 2024

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COUNTY AUDITOR
PARKE COUNTY

COUNTY AUDITOR
PARKE COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS

Condition and Context

There were deficiencies in the internal control system of the County related to receipts and financial close and reporting.

Financial Close and Reporting

The County had not established a system of internal controls which included segregation of duties over the financial information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the County's Annual Financial Report (AFR) and financial statement.

The County did not properly review the financial information prepared and submitted in Gateway to ensure all transactions of the County had been properly recorded and reported for 2023. The County Auditor prepared and entered the financial information into Gateway; however, there was no oversight, review, or approval process in place to ensure financial transactions, the AFR, and the financial statements were accurate. Internal controls were in place for 2022.

Receipts

The County had not established a system of internal controls which included segregation of duties over receipts for 2022. Receipts were received and entered by an employee of the County Auditor. There were no internal controls in place such as an oversight, review, or approval process over receipts. Internal controls were implemented in 2023.

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 as set forth in the uniform compliance guidelines. 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 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. . . .

COUNTY AUDITOR
PARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

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. . . ."

ANNUAL FINANCIAL REPORT

Condition and Context

The Annual Financial Report (AFR) is required to be submitted annually via the Indiana Gateway for Government Units financial reporting system. The County had not established effective internal controls over the information submitted in the AFR to ensure the accuracy of the AFR information, which resulted in the Schedule of Capital Assets being materially incorrect. The County could not provide documentation to support the amounts reported in the schedule. The financial reporting framework utilized by the County includes the option to present a Schedule of Capital Assets as Other Information in the Financial Statement Audit Report of the County. The County has elected not to present this schedule.

Criteria

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

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CONTRACTS

Condition and Context

Internal controls were not in place to ensure that all contractual services paid with County funds were supported by written contracts. The following contracts were not presented for audit:

COUNTY AUDITOR
PARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

- *Cleaver Cabling and Consulting for office equipment.* The contract on file was for 2019 and had not been renewed.
- *Rapid Reproductions Inc. for a maintenance contract.* The invoice tested was from 2021; however, the only contract provided was for 2022.
- *Irish Mechanical Services Inc. for a service contract/maintenance inspection.* The contract on file was dated 2017 and expired in 2020.
- *Cox Zwerner Gambill and Sullivan for attorney fees.* The County did not have a contract to establish the rate to be charged.

Criteria

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

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:

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CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

Internal controls were not in place to ensure the County had made correct certifications on the Annual Financial Report (AFR). The County certified in the AFR that required personnel had received the training over internal control standards; however, documentation could not be provided to support that the required employees had completed the training.

COUNTY AUDITOR
PARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

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 as set forth in the uniform compliance guidelines. 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](#)."

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CAPITAL ASSETS

The same comment also appeared in prior Report B59904.

Condition and Context

Internal controls were not in place to ensure that the County maintained adequate capital asset records. The capital asset listing was not complete for various departments of the County. The County's capital asset policy requires that a physical inventory be performed at least every two years, but an inventory was not completed for all departments in 2022 or 2023.

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)

COUNTY AUDITOR
PARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

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:

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ANNUAL UPLOADS

A similar comment also appeared in prior Report B59904, entitled *MONTHLY AND ANNUAL UPLOADS*.

Condition and Context

Internal controls were not in place to ensure compliance with State Examiner Directive 2018-1 as amended. The required annual files were not uploaded into the Indiana Gateway for Government Units financial reporting system.

Annual upload requirements include the year-end bank statement, year-end outstanding check list, year-end investments, detail of receipt activity, detail of disbursement activity, current year salary ordinance, and an annual vendor history report.

The following files and government unit information required annually were not uploaded:

2022

- Detail of Receipt Activity
- Detail of Disbursement Activity
- Current Year Salary Ordinance and Amendments
- Annual Vendor History Report
- Annual Funds Ledger
- Annual Payroll History Report - without SS#

COUNTY AUDITOR
PARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

2023

- Detail of Disbursement Activity
- Current Year Salary Ordinance and Amendments
- Annual Vendor History Report
- Annual Funds Ledger
- Annual Payroll History Report - without SS#

Criteria

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. (Amended State Examiner Directive 2018-1, Updated November 9, 2020, and effective with uploads due February 15, 2021)

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 County Auditors of Indiana, Chapter 1)

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:

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PAYROLL

Condition and Context

Internal controls were not in place to ensure that the County complied with laws and regulations related to payroll.

COUNTY AUDITOR
PARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

The following issues were noted during the payroll test:

Compensation and Benefits

- The Second Deputy County Auditor was considered a full-time position; however, the employee was working part-time hours in 2022 rather than full-time. The employee was being paid for actual hours worked while being in part-time status. An hourly rate was not included in the 2022 salary ordinance.

Record of Hours Work

- Timesheets were not provided for 6 of the 16 employees tested.
- The Payroll Schedule and Voucher was not approved by the appropriate official or department head for 5 of the 16 employees tested.

Criteria

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

Indiana Code 5-11-9-4(b) states:

"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."

The federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and the time of day and day of week on which the employee's work week begins be kept for all employees. These requirements can be met by use of the following prescribed general forms:

General Form 99A, Employee's Service Record
General Form 99B, Employee's Earnings Record
General Form 99C, Employee's Weekly Earnings Record

General Form 99C is required only for employees who are not exempt from FLSA, are not on a fixed work schedule, and are not paid weekly.

Additional information regarding FLSA rules and regulations may be obtained from the Department of Labor.

1) (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter

COUNTY AUDITOR
PARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

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COUNTY AUDITOR
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 9, 2024, with Susan Kramer, County Auditor; Mary Anne Wood, former County Auditor; Bruce Hartman, Second Vice President of the Board of County Commissioners; and Roy Wrightsman, Vice President of the County Council.

COUNTY CONVENTION AND VISITORS COMMISSION
PARKE COUNTY

COUNTY CONVENTION AND VISITORS COMMISSION
PARKE COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

A similar comment appeared in a Management Letter addressed to the Officials of the County Convention and Visitors Commission for the period ending December 31, 2021.

Condition and Context

A system of internal controls was not properly implemented over the County Convention and Visitors Commission's bank reconciliations. The bank reconciliations were prepared by the Financial Clerk with no internal controls such as oversight, review, or approval process.

Due to the lack of internal controls, the following deficiencies were noted:

- The ledger balance at December 31, 2022, was less than the adjusted bank balance by \$296.
- The ledger balance at December 31, 2023, was less than the adjusted bank balance by \$42.

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:

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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."

COUNTY CONVENTION AND VISITORS COMMISSION
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 9, 2024, with Diana Bartlow, Financial Clerk; Bruce Hartman, Second Vice President of the Board of County Commissioners; and Roy Wrightsman, Vice President of the County Council.

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CLERK OF THE CIRCUIT COURT
PARKE COUNTY

CLERK OF THE CIRCUIT COURT
PARKE COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS

The same comment also appeared in prior Report B59904.

Condition and Context

The Clerk of the Circuit Court (Clerk) did not have a proper system of internal controls in place to prevent, or detect and correct, errors in performing bank account reconciliations. Bank reconciliations were prepared by an employee of the Clerk's office. There was no evidence of internal controls such as an oversight, review, or approval process.

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:

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CONDITION OF RECORDS

This same comment appeared in a Management Letter addressed to the Clerk of the Circuit Court for the audit period ending December 31, 2021.

Condition and Context

The Clerk of the Circuit Court (Clerk) did not have a proper system of internal controls in place to prevent, or detect and correct, errors in performing bank account reconciliations.

The Clerk's Odyssey bank reconciliation includes outstanding checks that dated back to 2012. Checks that are outstanding for at least three years should be paid to the Attorney General immediately. The stale dated checks that were more than three years old totaled \$19,193.

No bank reconciliations were completed for one of the Clerk's Trust bank accounts for the audit period.

This bank account was used with the prior software by the Clerk's office. The bank account balance was \$7,978 and \$7,979, for December 31, 2022, and December 31, 2023, respectively.

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

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."

Indiana Code 32-34-1.5-4 states in part:

"Subject to section 11 of this chapter, the following property is presumed abandoned if it is unclaimed by the apparent owner during the period specified as follows: . . .

- (9) For property held by a court, including property received as proceeds of a class action, three (3) year after the property becomes distributable. . . ."

Indiana Code 32-34-1.5-18 states:

"(a) A holder of property presumed abandoned and subject to the custody of the attorney general must report in an electronic record to the attorney general concerning the property. The attorney general may not require a holder to file a paper report.

(b) A holder may contract with a third party to make the report required under subsection (a).

(c) Whether or not a holder contracts with a third party under subsection (b), the holder is responsible:

- (1) to the attorney general for the complete, accurate, and timely reporting of property presumed abandoned; and
- (2) for paying or delivering to the attorney general property described in the report."

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:

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CLERK OF THE CIRCUIT COURT
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 9, 2024, with Nicole Collings, Clerk of the Circuit Court; Bruce Hartman, Second Vice President of the Board of County Commissioners; and Roy Wrightsman, Vice President of the County Council.

COUNTY SHERIFF
PARKE COUNTY

COUNTY SHERIFF
PARKE COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS

Condition and Context

The County Sheriff's office did not have a proper system of internal controls over the reconciling of the financial transactions of the Inmate Trust and Jail Commissary Funds. The County Sheriff's Matron performed the bank reconciliations. There was no evidence of an oversight, review, or approval process to ensure the accuracy of the reconciliations.

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:

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BANK ACCOUNT RECONCILIATIONS

Similar comments appeared in a Management Letter addressed to the County Sheriff for the period ending December 31, 2021.

Condition and Context

The following errors were included on the bank reconciliations for the County Sheriff's Inmate Trust:

- A deposit in transit listed on the County Sheriff's Inmate Trust bank reconciliation that totaled \$378 occurred in 2017 but remained uncorrected throughout the audit period.
- The Inmate Trust outstanding check listing at December 31, 2022 and 2023, was \$427 and \$429, respectively, greater than the outstanding checks detailed on the Inmate Trust Reconciliation Report.
- Four checks totaling \$81 for 2022 were listed on the Reconciliation Report but were not included on the outstanding check listing.
- Nine checks for 2022 totaling \$493 were listed on the outstanding check list but were not included on the Reconciliation Report.

COUNTY SHERIFF
PARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

- Ten checks totaling \$492 for 2023 were listed on the Reconciliation Report but were not included on the outstanding check list.
- Thirteen checks for 2023 totaling \$5,267 were listed on the outstanding check list but were not included on the Reconciliation Report.

A deposit in transit should be deposited in the month following the one in which it first appeared. Deposits in transit that do not clear in the following month indicate that an error has been made. The December 31, 2023 Inmate Trust Reconciliation Report included the following deposits in transit that should have been deposited by the next month:

- Deposit dated August 2, 2018, in the amount of \$9,569, identified as, "Other from Administrative Drawer . . . import outstanding checks deposit."
- Deposit dated October 4, 2023, in the amount of \$296, identified as, "Cash from Drawer #1."
- Deposit dated December 19, 2023, in the amount of \$2,128, identified as, "Cash from Drawer #1."

The bank reconciliation as of December 31, 2023, included checks outstanding in excess of five years totaling \$2,488 for the County Sheriff's Inmate Trust Fund. Checks outstanding more than 2 years after December 31 of the year of issue are considered void. Trust items which are distributable but remain unclaimed should be remitted to the Attorney General.

Criteria

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)

Indiana Code 5-11-10.5-2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void. . . ."

Indiana Code 5-11-10.5-3 states:

"Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the:

- (1) board of finance of the political subdivision; or
- (2) fiscal body of a city or town.

The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only two (2) copies of each list need be prepared or caused to be prepared by the treasurer."

COUNTY SHERIFF
PARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Indiana Code 5-11-10.5-5 states:

"(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision. However, in the case of a school corporation, the warrant or check shall be receipted into the operations fund."

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."

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
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 9, 2024, with Jason Frazier, County Sheriff; Justin W. Cole, former County Sheriff; Bruce Hartman, Second Vice President of the Board of County Commissioners; and Roy Wrightsman, Vice President of the County Council.

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BOARD OF COUNTY COMMISSIONERS
PARKE COUNTY

BOARD OF COUNTY COMMISSIONERS
PARKE COUNTY
AUDIT RESULT AND COMMENT

TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

Internal controls were not in place to ensure the county properly trained employees on internal control standards. Internal control training was not completed for 6 of 11 employees tested for 2022 and 1 of 7 employees tested for 2023.

Criteria

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

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

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

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BOARD OF COUNTY COMMISSIONERS
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 9, 2024, with Bruce Hartman, Second Vice President of the Board of County Commissioners.