

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

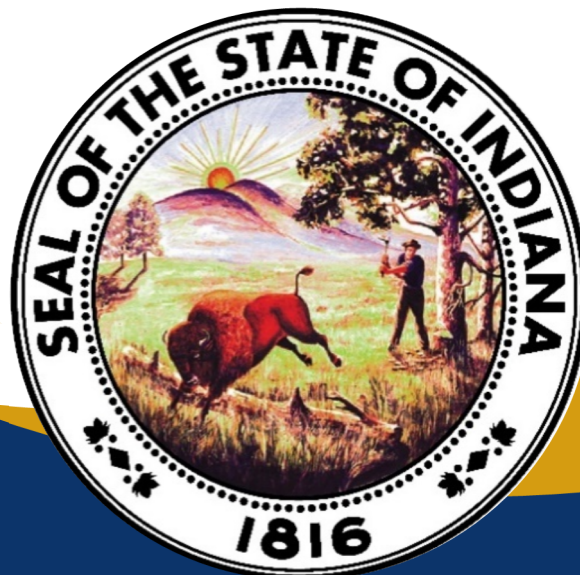
**Paul D. Joyce, CPA  
State Examiner**

SUPPLEMENTAL COMPLIANCE REPORT

OF

RANDOLPH COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**

04/21/2025



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Laura Martin	01-01-23 to 12-31-25
County Treasurer	Brenda Tharp	01-01-23 to 12-31-25
Clerk of the Circuit Court	Melinda Peed	01-01-23 to 12-31-25
County Sheriff	Art Moystner	01-01-23 to 12-31-25
County Recorder	Jane Grove	01-01-23 to 12-31-25
President of the Board of County Commissioners	Michael Wickersham Gary Friend	01-01-23 to 12-31-24 01-01-25 to 12-31-25
President of the County Council	David Lenskensdofer	01-01-23 to 12-31-25



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769  
Telephone: (317) 232-2513  
Fax: (317) 232-4711  
[www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF RANDOLPH COUNTY, INDIANA

This report is supplemental to the audit report of Randolph County (County), for the period from January 1, 2023 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/](http://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

April 3, 2025



COUNTY AUDITOR  
RANDOLPH COUNTY

COUNTY AUDITOR  
RANDOLPH COUNTY  
AUDIT RESULTS AND COMMENTS

**MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND**

*Condition and Context*

The County had not designed and implemented effective internal controls over the Motor Vehicle Highway (MVH) - Restricted Fund. The lack of effective internal controls allowed noncompliance to go undetected during the audit period.

The fund names for the MVH and MVH Restricted funds were not properly named in accordance with the Indiana State Board of Accounts guidelines. The funds were properly separated, 50 percent of the state MVH distribution was properly receipted into each fund, and fund numbers were properly recorded.

Of the 25 MVH Restricted claims tested, 12 were not used for construction, reconstruction, and preservation of the County's highways. Instead, purchases were made for vehicle repairs, equipment, supplies, employee sick pay, and snow removal. In addition to these claims paid directly from the MVH Restricted fund, transfers out of the MVH Restricted fund were made to pay for health insurance claims for employees.

*Criteria*

Indiana Code 8-14-1-4(b) states: "Except as provided in subsection (c), for funds distributed to a county from the motor vehicle highway account, the county shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the county's highways."

The purpose of this Directive is to authorize and require counties, cities, and towns that receive distributions from the State Motor Vehicle Highway Account to **create a new sub-fund within the MVH Fund** to properly manage and account for the usage restrictions that were included in House Enrolled Act 1002-2017 and House Enrolled Act 1290-2018.

The sub-fund will be referred to throughout this Directive as "MVH Restricted" and will be used to account for MVH monies which have been statutorily restricted for construction, reconstruction, and preservation purposes. . . .

Starting on January 1, 2019, the political subdivision must post at the time of receipt of the distribution from the State Motor Vehicle Highway Account fifty percent (50%) of the distribution to MVH Restricted.

(State Examiner Directive 2018-2)

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.

COUNTY AUDITOR  
RANDOLPH COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

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

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

**SUPPORTING DOCUMENTATION**

*Condition and Context*

The County had not designed and implemented effective internal controls over disbursements. The lack of effective internal controls allowed noncompliance to go undetected during the audit period.

The County made a reimbursement payment to a vendor under a Tax Increment Financing agreement for \$2,950,000 in which the claim presented did not include details of the asset or assets purchased and requested for reimbursement. Upon a request for documentation for assets included in the reimbursement, the vendor did not provide a listing of assets included or documentation as to the cost and location of those assets.

*Criteria*

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

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COUNTY AUDITOR  
RANDOLPH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 3, 2025, with Laura Martin, County Auditor; Sherrie Timmons, Chief Deputy County Auditor; Gary Friend, President of the Board of County Commissioners; David Lenskensdofer, President of the County Council; and Missy Williams, County Commissioner.

BOARD OF COUNTY COMMISSIONERS  
RANDOLPH COUNTY

BOARD OF COUNTY COMMISSIONERS  
RANDOLPH COUNTY  
AUDIT RESULTS AND COMMENTS

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Of the 25 MVH Restricted claims tested, 12 were not used for construction, reconstruction, and preservation of the County's highways. Instead, purchases were made for vehicle repairs, equipment, supplies, employee sick pay, and snow removal. In addition to these claims paid directly from the MVH Restricted fund, transfers out of the MVH Restricted fund were made to pay for health insurance claims for employees.

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BOARD OF COUNTY COMMISSIONERS  
RANDOLPH COUNTY  
AUDIT RESULTS AND COMMENTS  
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**CONTRACTS**

*Condition and Context*

The County had not designed and implemented effective internal controls over contracts. The lack of effective internal controls allowed noncompliance to go undetected during the audit period.

The County made a payment to one vendor for \$2,950,000 during the audit period that was not in agreement with the Development Agreement signed by the Randolph County Redevelopment Commission (Commission) and the vendor.

Sections 2, 4, and 6 of the Development Agreement included areas where the Commission was in noncompliance for the payment above and regarding TIF expenditures.

Per Section 2 of the Development Agreement, a "Notice to Purchase Equipment" is required. Section 2 states, "The notice provided by the Company shall include the final specifications for such personal property, in a form that may be used by the Commission, for purposes of purchasing such personal property."

Additionally, Exhibit A and Exhibit B are also required to be maintained, which keep track of equipment purchased and transferred to the vendor. From Section 2: "The Commission shall maintain a list of Equipment acquired hereunder substantially in the form set forth on the attached Exhibit A . . . Immediately upon acquisition of any Equipment by the Commission pursuant to this Section 2, a conveyance document in the form attached as Exhibit B shall be executed to confirm conveyance to the Company." Neither Exhibit A or Exhibit B were updated to reflect the purchase.

The Commission did not receive a written notice and specifications to determine if the money should have been withdrawn from the Acquisition Account, as written in Section 2, "Upon receipt of such written notice and specifications, the Commission shall take all such actions required for the purchase of such personal property and payment of the purchase price of such personal property from accounts in the Acquisition Account, provided the Commission shall not make final payment for the Equipment until the earlier of (a) sixty (60) days after delivery of the Equipment, or (b) receipt of the written approval of such final payment from the Company."

Section 4 states, "Except as set forth in Section 8.1, all Equipment acquired pursuant to this Agreement shall be used at the Facilities in the Economic Development Area for at least five (5) years after the date of acquisition. The Company agrees to provide an annual certification on or before March 1 of each year to the Commission identifying the specific items of personal property constituting the Equipment as of December 31 of the prior year."

The annual certification was not provided. There was no evidence presented by the Commission to show the equipment was held at the facilities for at least 5 years. There was no evidence of internal controls to show prior purchases had been held at the facilities for at least 5 years. The vendor has multiple locations of businesses, which may not be in the Economic Development Area.

BOARD OF COUNTY COMMISSIONERS  
RANDOLPH COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

Section 6 contains guidance for "Use of Funds" and states, "Notwithstanding the foregoing, any expenditure of amounts held in any of the Accounts of the Economic Development Fund pursuant to this Agreement shall be subject to all required laws, regulations and procedures relating to the expenditure of public funds."

The Commission did not follow procedures to ensure that the payment was in compliance with required laws and regulations.

*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 Counties of Indiana, Chapter 1)

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

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**TIF DISBURSEMENT**

*Condition and Context*

On September 4, 2007, the County, through the Randolph County Redevelopment Commission (RDC), entered into a Development Agreement with Cardinal Ethanol, LLC (Cardinal). All three County Commissioners were also signatories to the Development Agreement.

Section 2 of the Development Agreement set forth the parameters in which the RDC could expend funds derived from tax increment financing (TIF) to acquire equipment "at the direction" of Cardinal who operates in the applicable economic development and TIF allocation area. Section 2 of the Development Agreement incorporated the public purchasing laws found at Indiana Code 5-22. Section 2 further provided that:

BOARD OF COUNTY COMMISSIONERS  
RANDOLPH COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

Title to Equipment shall be acquired in the name of the "Randolph County Department of Redevelopment for the benefit of Cardinal Ethanol, LLC," which designation shall be stated in the invoice and any title commitments. The Commission shall maintain a list of Equipment acquired hereunder substantially in the form set forth on the attached Exhibit A.

Indiana Code 36-7-14 et seq. sets forth the laws pertaining to RDCs. In this regard, the powers of RDCs are set forth at Indiana Code 36-7-14-12.2, and, for purposes relevant here, (a)(1) provides the following:

"(a) The redevelopment commission may do the following:

- (1) Acquire by purchase, exchange, gift, grant, condemnation, or lease, or any combination of methods, any personal property or interest in real property needed for the redevelopment of areas needing redevelopment that are located within the corporate boundaries of the unit."

Indiana Code 36-7-14-12.2(a)(1) does not grant RDCs the authority to reimburse private parties for the purchase of personal property such as equipment.

During the period of this examination, the RDC authorized \$2,950,000 of TIF monies to Cardinal as a reimbursement of equipment Cardinal had purportedly already acquired. In other words, the provisions of the Development Agreement stated above were not followed. Further, the Indiana State Board of Accounts (SBOA) determined that this total expenditure did not consist of any specifically identifiable piece of equipment, but rather it involved a "TIF Fund Request" the County Auditor received from the President of Cardinal via email indicating a total cost of \$47,943,463, of which 54 percent was allocated to "Equipment." The County Auditor received the "TIF Fund Request" from Cardinal's President on January 19-20, 2023. The County Auditor then prepared an Accounts Payable Voucher on January 25, 2023, which contained the following description: "Reimbursement for a portion of equipment for the APP Project." The RDC then approved reimbursement, in-full, on February 14, 2023. Minutes from that RDC meeting indicated the payment was for "equipment."

The SBOA determined that Cardinal has a facility in Randolph County, Indiana, and also Colwich, Kansas. The SBOA could not determine, due to a complete lack of detail in the "TIF Fund Request," whether all of the equipment subject to that request was or is located in Randolph County, Indiana. The only two invoices which accompanied the "TIF Fund Request" were from an entity that had invoiced Cardinal in excess of \$9 million on January 20, 2022, and July 7, 2022. That entity, per the invoices, is located in Colwich, Kansas. Similarly, both invoices lacked any discernable identifier of any specific piece of equipment.

*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 Counties of Indiana, Chapter 1)

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

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BOARD OF COUNTY COMMISSIONERS  
RANDOLPH COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

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BOARD OF COUNTY COMMISSIONERS  
RANDOLPH COUNTY  
EXIT CONFERENCE

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COUNTY COUNCIL  
RANDOLPH COUNTY

COUNTY COUNCIL  
RANDOLPH COUNTY  
AUDIT RESULT AND COMMENT

**CONFLICT OF INTEREST**

*Condition and Context*

In 2023, Thomas Chalfant (Chalfant) was a member of the County Council. In January 2023, Chalfant submitted a Conflict of Interest Disclosure Statement (COI Disclosure), as is required by Indiana Code 35-44.1-1-4(d)(6), with both the Indiana State Board of Accounts (SBOA) and the Clerk of the Circuit Court.

Indiana Code 35-44.1-1-4(b) states:

"A public servant who knowingly or intentionally:

- (1) has a pecuniary interest in; or
- (2) derives a profit from;

a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Level 6 felony."

However, it is not an offense for conflict of interest if a public servant complies with the disclosure requirements set forth at Indiana Code 35-44.1-1-4(d):

"A disclosure must:

- (1) be in writing;
- (2) describe the contract or purchase to be made by the governmental entity;
- (3) describe the pecuniary interest that the public servant has in the contract or purchase;
- (4) be affirmed under penalty of perjury;
- (5) be submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity before final action on the contract or purchase;
- (6) be filed within fifteen (15) days after final action on the contract or purchase with:
  - (A) the state board of accounts; and
  - (B) if the governmental entity is a governmental entity other than the state or a state supported college or university, the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase; and
- (7) contain, if the public servant is appointed, the written approval of the elected public servant (if any) or the board of trustees of a state supported college or university (if any) that appointed the public servant."

COUNTY COUNCIL  
RANDOLPH COUNTY  
AUDIT RESULT AND COMMENT  
(Continued)

With respect to Chalfant's Disclosure, he did not "describe the contract or purchase" or contain any indication that it had been "submitted" and "accepted" by the governmental entity. In the section wherein Chalfant was required to describe his pecuniary interest, he placed "approximately \$7,000 annual income" but he left the portions requesting information on Name of Contractor of Vendor blank.

The SBOA determined that for the period subject to this examination, Chalfant served as Vice Chairman of Cardinal Ethanol, LLC (Cardinal), an entity that received \$2,950,000 reimbursement payment of county TIF funds from the Randolph County Redevelopment Commission (RDC) in February 2023, as outlined above. Upon review of filings made by Cardinal with the United States Securities and Exchange Commission, Chalfant received remuneration in his role as Vice Chairman for the period of this examination.

Immediately prior to becoming a County Councilman, Chalfant served as a County Commissioner. Both the County Commissioners and the County Council are responsible for appointing members to the RDC, as outlined in Indiana Code 36-7-14-6.1(b):

"The commissioners for a county redevelopment commission that has five (5) members shall be appointed as follows:

- (1) The county executive shall appoint all the members whose terms of office begin before January 1, 2008.
- (2) For terms of office beginning after December 31, 2007, the county executive shall appoint three (3) members, and the county fiscal body shall appoint two (2) members.  
..."

Under these facts, the SBOA would have expected to see a fully complete and executed COI Disclosure from Chalfant that disclosed his position with Cardinal and the amount of public funds Cardinal had received from the County.

*Criteria*

Indiana Code 35-44.1-1-4(d) states in part:

"A disclosure must:

- (1) be in writing;
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- (3) describe the pecuniary interest that the public servant has in the contract or purchase;
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COUNTY COUNCIL  
RANDOLPH COUNTY  
AUDIT RESULT AND COMMENT  
(Continued)

(A) the state board of accounts; and

(B) . . . the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase . . ."

Conflict of interest disclosures must be completed on Gateway. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

The attorney for the unit or a private attorney must be consulted in regard to whether a conflict of interest disclosure statement must be filed and whether the format of the disclosure is sufficient. (Accounting and Uniform Compliance Guidelines Manual for Counties 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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COUNTY REDEVELOPMENT COMMISSION  
RANDOLPH COUNTY

COUNTY REDEVELOPMENT COMMISSION  
RANDOLPH COUNTY  
AUDIT RESULTS AND COMMENTS

**CONTRACTS**

*Condition and Context*

The County had not designed and implemented effective internal controls over contracts. The lack of effective internal controls allowed noncompliance to go undetected during the audit period.

The County made a payment to one vendor for \$2,950,000 during the audit period that was not in agreement with the Development Agreement signed by the County Redevelopment Commission (Commission) and the vendor.

Sections 2, 4, and 6 of the Development Agreement included areas where the Commission was in noncompliance for the payment above and regarding TIF expenditures.

Per Section 2 of the Development Agreement, a "Notice to Purchase Equipment" is required. Section 2 states, "The notice provided by the Company shall include the final specifications for such personal property, in a form that may be used by the Commission, for purposes of purchasing such personal property."

Additionally, Exhibit A and Exhibit B are also required to be maintained, which keep track of equipment purchased and transferred to the vendor. From Section 2: "The Commission shall maintain a list of Equipment acquired hereunder substantially in the form set forth on the attached Exhibit A . . . Immediately upon acquisition of any Equipment by the Commission pursuant to this Section 2, a conveyance document in the form attached as Exhibit B shall be executed to confirm conveyance to the Company." Neither Exhibit A or Exhibit B were updated to reflect the purchase.

The Commission did not receive a written notice and specifications to determine if the money should have been withdrawn from the Acquisition Account, as written in Section 2, "Upon receipt of such written notice and specifications, the Commission shall take all such actions required for the purchase of such personal property and payment of the purchase price of such personal property from accounts in the Acquisition Account, provided the Commission shall not make final payment for the Equipment until the earlier of (a) sixty (60) days after delivery of the Equipment, or (b) receipt of the written approval of such final payment from the Company."

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COUNTY REDEVELOPMENT COMMISSION  
RANDOLPH COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

The Commission did not follow procedures to ensure that the payment was in compliance with required laws and regulations.

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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. . . ."

**TIF DISBURSEMENT**

*Condition and Context*

On September 4, 2007, the County, through the County Redevelopment Commission (RDC), entered into a Development Agreement with Cardinal Ethanol, LLC (Cardinal). All three County Commissioners were also signatories to the Development Agreement.

Section 2 of the Development Agreement set forth the parameters in which the RDC could expend funds derived from tax increment financing (TIF) to acquire equipment "at the direction" of Cardinal who operates in the applicable economic development and TIF allocation area. Section 2 of the Development Agreement incorporated the public purchasing laws found at Indiana Code 5-22. Section 2 further provided that:

Title to Equipment shall be acquired in the name of the "Randolph County Department of Redevelopment for the benefit of Cardinal Ethanol, LLC," which designation shall be stated in the invoice and any title commitments. The Commission shall maintain a list of Equipment acquired hereunder substantially in the form set forth on the attached Exhibit A.

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Indiana Code 36-7-14 et seq. sets forth the laws pertaining to RDCs. In this regard, the powers of RDCs are set forth at Indiana Code 36-7-14-12.2, and, for purposes relevant here, (a)(1) provides the following:

"(a) The redevelopment commission may do the following:

- (1) Acquire by purchase, exchange, gift, grant, condemnation, or lease, or any combination of methods, any personal property or interest in real property needed for the redevelopment of areas needing redevelopment that are located within the corporate boundaries of the unit."

Indiana Code 36-7-14-12.2(a)(1) does not grant RDCs the authority to reimburse private parties for the purchase of personal property such as equipment.

During the period of this examination, the RDC authorized \$2,950,000 of TIF monies to Cardinal as a reimbursement of equipment Cardinal had purportedly already acquired. In other words, the provisions of the Development Agreement stated above were not followed. Further, the Indiana State Board of Accounts (SBOA) determined that this total expenditure did not consist of any specifically identifiable piece of equipment, but rather it involved a "TIF Fund Request" the County Auditor received from the President of Cardinal via email indicating a total cost of \$47,943,463, of which 54 percent was allocated to "Equipment." The County Auditor received the "TIF Fund Request" from Cardinal's President on January 19-20, 2023. The County Auditor then prepared an Accounts Payable Voucher on January 25, 2023, which contained the following description "Reimbursement for a portion of equipment for the APP Project." The RDC then approved reimbursement, in-full, on February 14, 2023. Minutes from that RDC Meeting indicated the payment was for "equipment."

The SBOA determined that Cardinal has a facility in Randolph County, Indiana, and also Colwich, Kansas. The SBOA could not determine, due to a complete lack of detail in the "TIF Fund Request," whether all of the equipment subject to that request was or is located in Randolph County, IN. The only two invoices which accompanied the "TIF Fund Request" were from an entity that had invoiced Cardinal in excess of \$9 million on January 20, 2022, and July 7, 2022. That entity, per the invoices, is located in Colwich, Kansas. Similarly, both invoices lacked any discernable identifier of any specific piece of equipment.

*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 Counties of Indiana, Chapter 1)

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties 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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"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. . . .

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COUNTY REDEVELOPMENT COMMISSION  
RANDOLPH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 3, 2025, with Laura Martin, County Auditor; Sherrie Timmons, Chief Deputy County Auditor; Gary Friend, President of the Board of County Commissioners; David Lenskensdofer, President of the County Council; and Missy Williams, County Commissioner.