

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

FRANKLIN COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**

07/09/2024



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i> .....	3-4
Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance .....	5-7
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards .....	11-13
Notes to Schedule of Expenditures of Federal Awards.....	14
Schedule of Findings and Questioned Costs.....	15
Auditee-Prepared Document:	
Summary Schedule of Prior Audit Findings.....	18-19
Other Reports.....	20

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Karla J. Bauman	01-01-23 to 12-31-24
County Treasurer	Jolene Beneker	01-01-23 to 12-31-24
Clerk of the Circuit Court	Neysa R. Raible	01-01-23 to 12-31-24
County Sheriff	Peter Cates	01-01-23 to 12-31-24
County Recorder	Hollie Sintz-Maxie	01-01-23 to 12-31-24
President of the Board of County Commissioners	Tom Wilson	01-01-23 to 12-31-24
President of the County Council	Jeff C. Koch	01-01-23 to 12-31-24



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

TO: THE OFFICIALS OF FRANKLIN COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Franklin County (County), for the year ended December 31, 2023, and the related notes to the financial statement, which collectively comprise the County's financial statement and have issued our report thereon dated June 10, 2024, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Report on Internal Control over Financial Reporting***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

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



Beth Kelley, CPA, CFE  
Deputy State Examiner

June 10, 2024



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

TO: THE OFFICIALS OF FRANKLIN COUNTY, INDIANA

**Report on Compliance for the Major Federal Program**

***Opinion on the Major Federal Program***

We have audited Franklin County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2023. The County's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2023.

**Basis for Opinion on the Major Federal Program**

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

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

***Responsibilities of Management for Compliance***

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

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

***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

**Report on Internal Control over Compliance**

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

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

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

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

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

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

We have audited the financial statement of the County, as of and for the year ended December 31, 2023, and the related notes to the financial statement. We issued our report thereon dated June 10, 2024, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion was issued regarding the presentation in accordance with the regulatory basis of accounting. Our audit was performed for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.



Beth Kelley, CPA, CFE  
Deputy State Examiner

June 10, 2024

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

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FRANKLIN COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Crime Victim Assistance CFDA#16.575 VOCA	Indiana Criminal Justice Institute	16.575	FY 2022	\$ -	\$ 35,335
Violence Against Women Formula Grants CFDA#16.588 STOP CFDA#16.588 STOP	Indiana Criminal Justice Institute	16.588	FY 2021 FY 2022	-	22,162 24,898
Total - Violence Against Women Formula Grants				-	47,060
Bulletproof Vest Partnership Program Bulletproof Vest Program	Indiana Criminal Justice Institute	16.607	FY 2023	-	2,483
Total - Department of Justice				-	84,878
<u>Department of Transportation</u>					
Highway Safety Cluster State and Community Highway Safety Operation Pullover - ITLI	Indiana Criminal Justice Institute	20.600	FY 2023	-	26,439
National Priority Safety Programs Operation Pullover - SAVE	Indiana Criminal Justice Institute	20.616	FY 2023	-	8,108
Total - Highway Safety Cluster				-	34,547
Highway Planning and Construction Bridge Inspections Bridge Inspections Bridge Inspections	Indiana Department of Transportation	20.205	Des # 2101054 Des # 2101697 Des # 1703013	-	89,871 56,556 59,476
Total - Highway Planning and Construction				-	205,903
Formula Grants for Rural Areas and Tribal Transit Program Public Transportation	Indiana Department of Transportation	20.509	FY 2023	195,163	195,163

FRANKLIN COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program Public Transportation CARES	Indiana Department of Transportation	20.509	FY 2023	26,492	26,492
Total - Formula Grants for Rural Areas and Tribal Transit Program				221,655	221,655
Interagency Hazardous Materials Public Sector Training and Planning Grants CFDA# 20.703 2022 Hazard HMEP CFDA#20.703 2021 Hazard Mitigation	Indiana Department of Homeland Security	20.703	FY 2021 HEMP FY 2022	-	3,167 2,381
Total - Interagency Hazardous Materials Public Sector Training and Planning Grants				-	5,548
Total - Department of Transportation				221,655	467,653
<u>Department of the Treasury</u>					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds Health Lead Grant ARPA 2021	Direct Grant	21.027	FY 2023 FY 2023	-	3,730 2,338,426
Total - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds				-	2,342,156
Total - Department of the Treasury				-	2,342,156
<u>Department of Health and Human Services</u>					
Public Health Emergency Preparedness PHC Base/CRI Public Health Coordinator	Indiana Department of Health	93.069	FY 2023	-	30,583
Immunization Cooperative Agreements Immunizations & Vaccines for Children	Indiana Department of Health	93.268	FY 2023	-	41,831
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) CFDA#93.323 Health/Cares	Indiana Department of Health	93.323	FY 2022	-	50,000
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response CFDA#93.354 Health/School	Indiana Department of Health	93.354	FY 2023	-	110,000

FRANKLIN COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Child Support Enforcement	Indiana Department of Child Services	93.563			
Pre-Trial Diversion			FY 2023	-	3,982
Clerk Direct Expenditures			FY 2023	-	126
Clerk Direct Expenditures			FY 2023	-	18,803
Clerk Incentive			FY 2023	-	12,015
Prosecutors Incentive			FY 2023	-	15,532
General Fund IV-D Incentive			FY 2023	-	6,000
Indirect Costs			FY 2023	-	49,822
Prosecutor Direct Expenditures			FY 2023	-	92,084
Total - Child Support Services				-	198,364
Total - Department of Health and Human Services				-	430,778
<u>Department of Homeland Security</u>					
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) FEMA Project 150920 COVID-19	Indiana Department of Homeland Security	97.036	FEMA-4515-DR-COVID	-	29,325
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
Emergency Management Performance Grant			EMC-2022-EP-00005	-	18,000
Emergency Management Performance Grant			EMC-2022-EP-00005	-	20,000
Emergency Management Performance Grant			FFY 2021 Emergency Management	-	40,000
Total - Emergency Management Performance Grants				-	78,000
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067			
2020 SHSP Cybersecurity			FR-2020-SHSP-01635	-	196,541
2021 SHSP Cybersecurity			FR-2021-SHSP-01552	-	59,925
Total - Homeland Security Grant Program				-	256,466
Total - Department of Homeland Security				-	363,791
Total federal awards expended				\$ 221,655	\$ 3,689,256

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

FRANKLIN COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Summary of Significant Accounting Policies**

*A. Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2023. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

*B. Other Significant Accounting Policies*

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

**Note 2. Indirect Cost Rate**

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

FRANKLIN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	no

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

Assistance Listings Number	Name of Federal Program or Cluster	Opinion Issued
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Unmodified

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

Auditee qualified as low-risk auditee? no

**Section II - Financial Statement Findings**

No matters are reportable.

**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.

KARLA J. BAUMAN  
FRANKLIN COUNTY AUDITOR  
1010 Franklin Avenue  
Brookville, IN 47012

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2022-001**

Fiscal year in which the finding initially occurred: 2022  
Current Audit Period: 2023

Finding Subject: Preparation of the Schedule of Expenditures of Federal Awards

Summary of Finding: The prior Schedule of Expenditures of Federal Awards contained errors and proper internal controls were not in place to identify and correct them. The SBOA recommended that the County implement proper internal controls over the SEFA.

Status of Audit Finding: Fully corrected but the corrective action differs significantly from the original planned corrective action.

Response Comments: We attempted to review the grant information on a quarterly basis but found the process to be not only ineffective, but time consuming as well. We have around 35 grants that are reported on the SEFA. During the year, some are closed and new ones are started. Keeping track of which departments needed what grant information was too confusing. In the fall of 2023, Commissioners agreed that the county needed to hire one person whose only job would be managing the county's grants. At that time, there was also a suggestion to see if SIRPC would be able to assist the county in this capacity. The County met with them and they stated that we had too many grants to be cost effective in hiring them. Department heads do in fact review the SEFA reporting each year, however, it has also been told that they just trust what the Auditor is reporting and sign off on it. Department heads do not seem to want to take an active role in making sure that the information on the SEFA report as filed by the Auditor is correct. We also lost the grant administrator in our health department which made verifying information difficult. Realizing that the corrective plan implemented for proper reporting on the SEFA report was not going to work, we had to modify the process.

We changed the process in the fall of 2023 and it seems to be working effectively. The auditor's office has created an excel spreadsheet where all grant receipts and expenditures are maintained for each reporting year. This has helped in the reporting process as the Auditor gathers the information from the financial system and a deputy compares that information to the excel spreadsheet. We also require that all departments submit to the Auditor's office prior to the receipting in of grant funds the supporting documentation to back up the amount being received. If we are not clear on whether or not the money is state or federal funds, we will contact the department for more information. Reporting on the SEFA is easier if we can make sure the money is being receipted in correctly. All quietuses are then sent to the department. The Auditor does have access to some of the grant information maintained in the Intelligrants system and does review the reports that are being filed by those departments. We still require the department heads to review and sign off on the information being reported on the SEFA as we feel they do have a responsibility for the grants they are receiving and should verify that the amounts being reported are correct.

***FINDING 2022-002:***

Fiscal year in which the finding initially occurred: 2022

Current Audit Period: 2023

Finding Subject: Suspension & Debarment

Summary of Finding: For procurements exceeding \$25,000 made with federal awards, verification was not performed that vendors were not suspended or debarred from receiving federal funds. The SBOA recommended that the County implement proper internal controls over the Suspension and Debarment requirement.

Status of Audit Finding: Fully corrected.

Description of Corrective Action Plan: Suspension & Debarment-The Commissioners approved a new process for all contracts being paid with Federal money over \$25,000 that must occur before they will approve the contract for said services. The department head must get the certification from the Contractor. The commissioners have also approved the Franklin County Internal Control Manual for Grant Administration which addresses the necessary requirements for the Suspension & Debarment. Any department receiving grants on behalf of Franklin County will be required to certify to the Commissioners that they have read the internal control manual for grant administration and that they understand their responsibilities and will follow all required Federal, State and Local regulations. Completed June 28, 2023

## OTHER REPORTS

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