

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

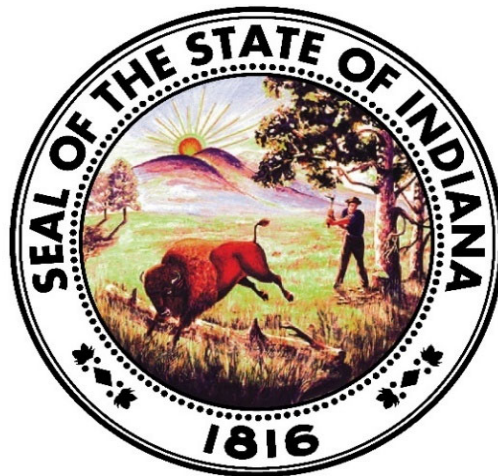
FEDERAL COMPLIANCE AUDIT REPORT

OF

CITY OF GOSHEN

ELKHART COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

09/16/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Richard R. Aguirre	01-01-23 to 12-31-24
Mayor	Jeremy P. Stutsman Gina Leichty	01-01-23 to 06-15-23 06-16-23 to 12-31-24
President of the Board of Public Works and Safety	Jeremy P. Stutsman Gina Leichty	01-01-23 to 06-15-23 06-16-23 to 12-31-24
President Pro Tempore of the Common Council	Brett Weddell	01-01-23 to 12-31-24
Utility Office Manager	Kelly Saenz	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 THE CITY OF GOSHEN, ELKHART 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 the City of Goshen (City), for the year ended December 31, 2023, and the related notes to the financial statement, which collectively comprise the City's financial statement and have issued our report thereon dated August 29, 2024, wherein we noted the City 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 City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City'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 City'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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 29, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH 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 THE CITY OF GOSHEN, ELKHART COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each 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 City 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 City'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 City's federal programs.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH 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 City'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 City'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 City'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 City'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 City'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 EACH 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 City, as of and for the year ended December 31, 2023, and the related notes to the financial statement. We issued our report thereon dated August 29, 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

August 29, 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 City. The schedule and notes are presented as intended by the City.

CITY OF GOSHEN
 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 Housing and Urban Development</u>					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	Direct Grant	14.218			
2020 Community Development Block Grant			B-20-MC-18-0019	\$ -	\$ 27,776
2021 Community Development Block Grant			B-21-MC-18-0019	-	46,952
2022 Community Development Block Grant			B-22-MC-18-0019	104,606	162,703
2023 Community Development Block Grant			B-23-MC-18-0019	<u>20,804</u>	<u>51,804</u>
Total - Community Development Block Grants/Entitlement Grants				<u>125,410</u>	<u>289,235</u>
Total - CDBG - Entitlement Grants Cluster				<u>125,410</u>	<u>289,235</u>
Total - Department of Housing and Urban Development				<u>125,410</u>	<u>289,235</u>
<u>Department of Transportation</u>					
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs Airport Runway Grant	Direct Grant	20.106	3-18-0029-024-2023	-	<u>7,314</u>
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Wilden Avenue			DES 1400715	-	280,227
College Avenue			DES 1900739	-	289,837
College Avenue Phase II			DES 2100021	-	106,682
Blackport Drive Reconstruction			DES 2100020	<u>-</u>	<u>50,472</u>
Total - Highway Planning and Construction				<u>-</u>	<u>727,218</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703			
2023 HMEP Decon			693JK32240055HMEP	-	17,832
2023 HMEP Monitoring			693JK32240055HMEP	<u>-</u>	<u>16,343</u>
Total - Interagency Hazardous Materials Public Sector Training and Planning Grants				<u>-</u>	<u>34,175</u>
Total - Department of Transportation				<u>-</u>	<u>768,707</u>

CITY OF GOSHEN
 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 the Treasury</u>					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		21.027			
2022 Body Camera Grant	Indiana Department of Homeland Security		ILBC-2022-Body Camera	-	19,600
American Rescue Plan	Direct Grant		SLT-9293	-	506,394
Total - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds				-	525,994
Total - Department of the Treasury				-	525,994
<u>Environmental Protection Agency</u>					
Water Quality Management Planning	Indiana Department of Environmental Management	66.454			
ERRA Lower Elkhart River Watershed Management Grant			C6-00E72022-0	-	54,904
Total - Environmental Protection Agency				-	54,904
<u>Department of Homeland Security</u>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036			
2018 Flood Recovery (DR-PA)			DR4363	-	292
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036			
Pandemic Public Assistance			4515DR-IN	-	172,783
Total - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				-	173,075
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067			
2021 SHSP Grant (Fire Trailer/Foam/Drone/Tactical Gear)			EMW-2021-SS-00032	-	122,231
Total - Department of Homeland Security				-	295,306
Total federal awards expended				\$ 125,410	\$ 1,934,146

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

CITY OF GOSHEN
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 City 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 City, it is not intended to and does not present the financial position of the City.

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

CITY OF GOSHEN
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:

<u>Assistance Listings Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Unmodified
20.205	Highway Planning and Construction	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 City. The document is presented as intended by the City.



City Clerk-Treasurer

CITY OF GOSHEN

202 South Fifth Street, Suite 2 • Goshen, IN 46528-3714

Phone (574) 533-8625 • Fax (574) 533-9740

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2022-001 and FINDING 2021-001

Fiscal year in which the finding initially occurred: 2021

Current Audit Period: 2023

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

Summary of Finding: The City's internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system needed strengthening, as the segregation of duties did not provide adequate internal controls for the preparation of the City's Schedule of Expenditures of Federal Awards (SEFA). To properly review the federal grant information prepared and submitted in Gateway, three employees are now involved in preparing and entering the federal award information into Gateway, with overlapping review and approval of the information entered.

Status of Audit Finding: The Material Weakness and Noncompliance had been a repeat finding from the immediately prior audit report. The prior audit finding number was 2021-001. By updating the Grant Schedule in the Annual Financial Report (AFR) to the auditor's specifications, this matter has been fully corrected.

Response Comments: Since the previous finding, the City has continued to review its internal controls systems and processes. Because an integral part of the control activity component is segregation of duties, greater emphasis and attention has been integrated into the system and process now, primarily through emails, screenshots, and other forms of documentation. The improvements in systems and process also helps reinforce roles and segregation of duties. If review and other detection activities help identify incorrect information in a timely manner, then such processes also serve to prevent errors or worse. Generally speaking, additional improvements may be applied during periodic review of processes, such as reconciliations, authorizations, approval processes, performance reviews, and other verification processes. More specifically, and as an example from this year, there is closer scrutiny relating to the systems and processes of the Community Development Block Grant and the Engineering/Streets cluster.



City Clerk-Treasurer

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2022-002

Fiscal year in which the finding initially occurred: 2022

Current Audit Period: 2023

Finding Subject: COVID-19 – Coronavirus State and Local Fiscal Recovery Funds – Suspension and Debarment

Summary of Finding: During the COVID-19 Pandemic, the City did not control for compliance with procurement, suspension, and debarment on two legal agreements, with oversight due in part to the existence of previous contracts vetted and approved, both internally and externally.

Status of Audit Finding: The Material Weakness and Modified Opinion was identified as an anomaly, due to the reasons already mentioned. This finding has been fully corrected because City of Goshen's Office of the Clerk-Treasurer checks for agreements before paying from any grant funds.

Response Comments: The City elected to receive the standard revenue loss allowance, allowing it to claim its total State and Local Fiscal Recovery Funds (SLFRF) allocation of \$6,692,508 as revenue loss to use for government services. As such, all SLFRF program funds were expended under the revenue loss eligible use category. Prior to entering into subawards and covered transactions with SLFRF award funds, recipients are required to verify that such contractors and subrecipients are not suspended, debarred, or otherwise excluded. Due to the Treasury's determination that the revenue loss eligible use category does not give rise to subawards, the City was only required to comply with suspension and debarment requirements related to covered transactions. The City's policies and procedures related to suspension and debarment requirements included having a clause in all formal contracts. Formal contracts were then reviewed and approved by the Board of Public Works and Safety and the Mayor prior to making payment. However, the City disclosed that in this case two covered transactions, each equaling or exceeding \$25,000 paid from SLFRF funds during the audit period were identified as overlooked: the first covered transaction was a formal contract, reviewed and approved by the Board of Public Works and Safety and the Mayor, however without a suspension or debarment clause present; as such, the City did not verify the vendor was neither suspended nor debarred, or otherwise excluded or disqualified from participating in federal assistance programs or activities prior to payment. This vendor had previously been vetted by trusted institutions within the community, which may have caused this oversight during the process. The second covered transaction did not require a formal contract, and, therefore, a formal contract was not entered into. As such, the City did not verify the vendor's suspension or debarment status prior to payment due to the City not having any policies or procedures in place to verify that contractors were neither suspended or debarred, or otherwise excluded or disqualified from participating in federal assistance programs or activities. We now closely review agreements related to this grant, verifying that they have the suspension and debarment clauses in place.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2022-003

Fiscal year in which the finding initially occurred: 2022

Current Audit Period: 2023

Finding Subject: COVID-19 - Coronavirus State and Local Fiscal Recovery Funds - Internal Controls

Summary of Finding: The City had not properly designed or implemented its system of internal controls, which would include appropriate segregation of duties that would likely be effective in preventing, or detecting and correcting, noncompliance. Recipients are required to submit an initial interim report and quarterly or annually Project and Expenditure (P&E) reports to the U.S. Department of the Treasury (Treasury). The reporting periods, as well as the respective due dates, are based upon the type of recipient and its population, as well as the recipient's allocation amount. Information to be reported includes projects funded, expenditures, and contracts for the appropriate reporting period. The City was classified as a city with a population below 250,000 residents that was allocated less than \$10 million in state and Local Fiscal Recovery Funds funding. As such, the initial P&E report, covering one calendar quarter from January 1, 2022 to March 31, 2022, was required to be submitted to the Treasury by April 30, 2022.

Status of Audit Finding: The Internal Controls issue had to do with the reporting process on the Treasury's SLFRF P & E reporting portal. Since the time of the 2023 reporting process, the Clerk-Treasurer's Office has fully corrected this, as documented by the 5/29/2024 email for the U.S. Treasury P & E report.

Response Comments: The City submitted the interim report and the P&E report during the audit period. However, an employee prepared and submitted the interim report and P&E report without retaining records of any review or oversight processes. While multiple employees were involved in review of report submissions, the City was unable to produce documentation to demonstrate said approvals. The internal controls in place to prevent, detect, and correct errors were judged to be inadequate. Since then, this issue has been fully corrected, as the City now requires documentation to confirm multiple reviews before report submission. Emails and attachments reflect the iterative drafting and verification of data entry and correct responses.

Federal Program: COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

Assistance Listings Number: 21.027 [Federal Award Number and Year (or Other Identifying Number): SLT-9293]

Client Information:

Signing Employee's Name: _____ Gregory Imbur, PhD _____
Company Name: _____ City of Goshen, Indiana _____
Address: _____ 202 South 5th Street _____
City, State, Zip: _____ Goshen, IN 46528 _____



City Clerk-Treasurer

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Telephone: _____ (574) 537-3828 _____

Provider Information:

Provider Name: _____ Gregory Imbur, PhD _____

Account Number (s): _____

Authorized Signature: Gregory Imbur, PhD _____

Date: ___ June 6, 2024 _____

OTHER REPORTS

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