

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

FEDERAL SINGLE AUDIT REPORT

CITY OF GREENWOOD

JOHNSON COUNTY, INDIANA

January 1, 2014 to December 31, 2014



FILED
12/18/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Mayor	Mark W. Myers	01-01-12 to 12-31-15
Controller	Adam Stone	01-01-14 to 12-31-15
President of the Board of Public Works and Safety	Mark W. Myers	01-01-14 to 12-31-15
President of the Common Council	J. David Hopper	01-01-14 to 12-31-15
President of the Board of Aviation Commissioners	Dr. David Kovach Harry DePledge Scott Hines	01-01-14 to 12-31-14 01-01-15 to 07-08-15 07-09-15 to 12-31-15
Superintendent of Wastewater Utility	Keith Meier	01-01-14 to 12-31-15
Superintendent of Storm Water Utility	Christopher Jones	01-01-14 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF THE CITY OF GREENWOOD, JOHNSON COUNTY, INDIANA

We have audited, in accordance with the 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 statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Greenwood (City), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 20, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a 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. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs described in item 2014-001 that we consider to be a significant deficiency.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the City's financial statements are free from 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*.

City of Greenwood's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

July 20, 2015



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR
FEDERAL PROGRAM; ON INTERNAL CONTROL OVER COMPLIANCE;
AND ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY OMB CIRCULAR A-133

TO: THE OFFICIALS OF THE CITY OF GREENWOOD, JOHNSON COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited the City of Greenwood's (City) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2014. The City's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the City's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on the Major Federal Program

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 its major federal program for the year ended December 31, 2014.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR
FEDERAL PROGRAM; ON INTERNAL CONTROL OVER COMPLIANCE;
AND ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY OMB CIRCULAR A-133
(Continued)

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2014-003. Our opinion on the major federal program is not modified with respect to these matters.

The City's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2014-002 and 2014-003 to be material weaknesses.


The City's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and accordingly, we express no opinion on the response.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR
FEDERAL PROGRAM; ON INTERNAL CONTROL OVER COMPLIANCE;
AND ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY OMB CIRCULAR A-133
(Continued)

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated July 20, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. 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 statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, 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 basic financial statements as a whole.


Paul D. Joyce, CPA
State Examiner

September 2, 2015, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is July 20, 2015.

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

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

CITY OF GREENWOOD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/State's Program and Non-Entitled Grants in Hawaii				
OCRA GRANT	OFFICE OF COMMUNITY AND RURAL AFFAIRS	14.228	B14DC180001PL-13-016	\$ 24,000
Total - Department of Housing and Urban Development				24,000
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program				
2013 EDWARD BYRNE JAG EQUIPMENT	DIRECT	16.738	2013-DJ-BX-0830	3,770
2014 POLICE JAG			2014-DJ-BX-1311	685
Total - JAG Program Cluster				4,455
Bulletproof Vest Partnership Program				
BULLET PROOF VEST	DIRECT	16.607	2012-BU-BX-12058557	3,036
BULLET PROOF VEST			2013-BU-BX-13058557	4,562
Total - Bulletproof Vest Partnership Program				7,598
Total - Department of Justice				12,053
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction				
TRACY TRAILS PHASE IV	INDIANA DEPARTMENT OF TRANSPORTATION	20.205	0500819	425
GUARDRAIL			EDS A 249-12-320111	2,835
Total - Highway Planning and Construction Cluster				3,260
Highway Safety Cluster				
State and Community Highway Safety				
POLICE BCC	JOHNSON COUNTY TREASURER	20.600	PT-13-11-04-33	2,801
POLICE BCC			PT-14-11-04-33	12,677
Total - State and Community Highway Safety				15,478
Alcohol Impaired Driving Countermeasures Incentive Grants I				
POLICE DUI/BLITZ	JOHNSON COUNTY TREASURER	20.601	K8-2013-03-03-15	6,456
POLICE DUI/BLITZ			K8-2014-03-03-15	16,772
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				23,228
Total - Highway Safety Cluster				38,706
Airport Improvement Program				
AIP 26	DIRECT	20.106	3-18-0097-026-2012	109,872
AIP 27			3-18-0097-027-2013	60,750
Total - Airport Improvement Program				170,622
Total - Department of Transportation				212,588
<u>Department of Homeland Security</u>				
Assistance to Firefighters Grant				
Fire Dept SAFER Grant	DIRECT	97.044	EMW - 2012-FH-00826	198,243
Fire Personal Protective Gear			EMW-2012-FO-01549	322,515
Total - Assistance to Firefighters Grant				520,758
State Homeland Security Program (SHSP)				
2012 AFG Fire Smoke Alarm Grant	DIRECT	97.073	EMW-2012-FP-00197	7,186
Hazardous Material Fire Grant	INDIANA DEPARTMENT OF HOMELAND SECURITY		EMW-2011-SS-00058	6,329
Total - State Homeland Security Program (SHSP)				13,515
Total - Department of Homeland Security				534,273
Total federal awards expended				\$ 782,914

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

CITY OF GREENWOOD
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City and is presented in accordance with the cash and investment basis of accounting. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

CITY OF GREENWOOD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	yes

Identification of Major Program:

CFDA Number	Name of Federal Program or Cluster
97.044	Assistance to Firefighters Grant

Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000
Auditee qualified as low-risk auditee?	no

Section II - Financial Statement Findings

FINDING 2014-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted a deficiency in the internal control system of the City related to financial transactions and reporting of the cash and investment balances. Internal controls over cash reconcilements have been properly designed by the City, but are not fully implemented. Some, but not all, cash reconcilements prepared by the Deputy Controller contained approving documentation by the City Controller.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

CITY OF GREENWOOD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-002 - INTERNAL CONTROL OVER ASSISTANCE TO FIREFIGHTERS GRANT

Federal Agency: Department of Homeland Security

Federal Program: Assistance to Firefighters Grant

CFDA Number: 97.044

Federal Award Number and Year (or Other Identifying Number): EMW-2012-FH-00826 and
EMW-2012-FO-01549

Management of the City has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the following compliance requirements: Cash Management, Period of Availability, Suspension and Debarment, and Reporting.

The City has not separated incompatible activities within the managing of the federal award programs over these areas. Documentation of their review to verify salaries had been paid by entity funds before submitting for reimbursement was not presented for audit. Documentation verifying the review of expenditures within the period of availability was not presented for audit. Documentation for review of the vendor for suspension and debarment was not presented for audit. Documentation of their review of the salaries submitted for reimbursement and reporting purposes was not presented for audit.

The failure to establish an effective internal control system places the City at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements could result in the loss of federal funds to the City.

CITY OF GREENWOOD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

We recommended that the City's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

FINDING 2014-003 - ALLOWABLE COSTS

Federal Agency: Department of Homeland Security

Federal Program: Assistance to Firefighters Grant

CFDA Number: 97.044

Federal Award Number and Year (or Other Identifying Number): EMW-2012-FH-00826 and
EMW-2012-FO-01549

Certifications were not presented for audit for the employees covered under the SAFER salary grant. The employees in question worked solely on activities for this grant. The City was not aware of the requirement for semiannual certifications for employees that work solely on the program.

Estimated payroll amounts were submitted for reimbursement rather than actual payroll amounts as required by federal guidelines. Because the estimates were based on the award amount and were low estimates (overtime, pay for certifications, and allowances for clothing, for example, were not included in estimates), the reimbursement amount would not have been different if actual expenditures were submitted.

Management of the City has not established an effective internal control system related to the grant agreement and the Allowable Cost compliance requirements. The failure to establish an effective internal control system places the City at risk of noncompliance with the grant agreement and the compliance requirements.

OMB A-87, Appendix B, section h(3) states:

"Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries or wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee."

OMB A-87, Appendix B, section h(5e) states in part:

"Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards . . ."

Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the City.

We recommended that the City's management establish policies and procedures to ensure compliance and comply with Allowable Cost requirements of the program.

CITY OF GREENWOOD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Noncompliance of the grant agreement or the compliance requirements could result in the loss of federal funds to the City.

We recommended that the City's management establish controls, including segregation of duties, related to the grant agreement and Allowable Cost requirements.

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AUDITEE PREPARED SCHEDULE

The subsequent schedule was provided by management of the City. The schedule is presented as intended by the City.



CORRECTIVE ACTION PLAN

FINDING 2014-001

Contact Person Responsible for Corrective Action: **Adam Stone**
Contact Phone Number: **317-887-5288**

Description of Corrective Action Plan:

All cash reconcilements are in a shared Finance Folder for review by the Controller. This folder has been in place since 2012. Update on the progress of monthly reconciliations has been verbally communicated between the Controller and Deputy Controller. The Deputy Controller was negligent in requesting the Controller's initials on the physical bank statement and reconciliations in 2014. This has been corrected as of January 2015. Our current process is that all reconcilements are completed and physically provided to the Controller for each month. After the Controller reviews a date and initial is placed on the reconciliation page and/or bank statement.

Anticipated Completion Date: January 31, 2015 – current

FINDING 2014-002

Contact Person Responsible for Corrective Action: **Adam Stone**
Contact Phone Number: **317-887-5288**

Description of Corrective Action Plan:

Grant EMW-2012-FH-00826 is the SAFER grant for reimbursement for 3 probationary firefighters with specific duties assigned for the grant award. The original salaries and benefits were given to the grant manager in the fire department by the Deputy Controller for the grant application. The estimates were not kept in the grant folder or saved e-mails. The grant was awarded based upon these estimates.

Since the audit the Deputy Controller reviewed the grant receipts and has verified the reimbursements by payroll and awarded amount. The Deputy Controller has also worked with the Fire Department grant manager regarding the 2015 and 2016 requests for reimbursements. All 2015 reimbursements have been verified by the Deputy Controller and documentation for the 2015 and 2016 requests is in the SAFER grant folder for audit.

Anticipated Completion Date: September 1, 2015 – ongoing

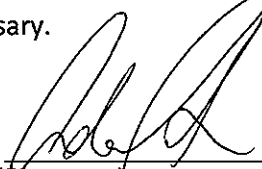
FINDING 2014-003

Contact Person Responsible for Corrective Action: **Adam Stone**
Contact Phone Number: **317-887-5288**

Description of Corrective Action Plan:

Until the 2015 Audit we were unaware of the requirement to capture time and effort certifications. All time and effort certifications have now been recorded for the Fire Department SAFER Grant. The Fire Department grant manager has the required forms and will be compiling the information every six months as required.

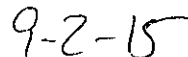
Estimated payment amounts were required for the grant application, which include estimated of all salaries and benefits. The award is based on the grant application estimated amounts. Amendments can be made and approved to increase the estimated amount by the Department of Homeland Security if necessary.



(Signature)



(Title)



(Date)

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the City. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.