B46107

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

RIPLEY COUNTY, INDIANA

January 1, 2014 to December 31, 2014

FILED

04/08/2016

TABLE OF CONTENTS

SCHEDULE OF OFFICIALS

Office	Official	Term
County Auditor	William L. Wagner	01-01-11 to 12-31-18
County Treasurer	Amy Copeland	01-01-13 to 12-31-16
Clerk of the Circuit Court	Mary Ann McCoy	01-01-13 to 12-31-16
County Sheriff	Thomas Grills	01-01-11 to 04-01-14
	(Vacant)	04-02-14 to 04-14-14
	Rodney Stratton	04-15-14 to 12-31-14
	Jeff Cumberworth	01-01-15 to 12-31-18
County Recorder	Ginger Bradford	01-01-13 to 12-31-16
President of the Board of County Commissioners	Robert Reiners	01-01-14 to 12-31-14
	Gerald Stutler	01-01-15 to 12-31-16
President of the County Council	Dephane Smith	01-01-14 to 12-31-16

STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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TO: THE OFFICIALS OF RIPLEY COUNTY, INDIANA

This report is supplemental to our audit report of Ripley County (County), for the period from January 1, 2014 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Federal Findings and Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the County, which provides our opinions on the County's financial statement and federal program compliance. This report may be found at www.in.gov/sboa/.

The Federal Findings, identified in the above referenced audit report, are included in this report and should be viewed in conjunction with the Audit Results and Comments as described below.

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 Corrective Action Plan for the Federal Findings and Official Response to the Audit Results and Comments, incorporated within this report, were not verified for accuracy.

Paul D. Joyce

Paul D. Joyce, CPA
State Examiner

January 12, 2016

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COUNTY AUDITOR
RIPLEY COUNTY

FINDING 2014-001 - INTERNAL CONTROLS OVER THE PREPARATION OF THE FINANCIAL STATEMENT

A deficiency in the internal control system of the County, related to the preparation of the financial statement was identified. The following deficiency constitutes a material weakness:

Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County to reduce the risks to the achievement of financial reporting objectives. The County has not separated incompatible activities related to the preparation of a reliable financial statement. The County Auditor inputs financial information into the Annual Financial Report. There was no evidence presented for audit that the information submitted was reviewed or approved by another individual prior to submission. The Annual Financial Report was used to prepare the financial statement presented in this report. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

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.

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 County Auditors of Indiana, Chapter 14)

FINDING 2014-002 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County Auditor prepares the SEFA. There was no evidence presented that the information was reviewed or approved by another individual prior to submission. The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

During the audit of the SEFA, we identified the following errors:

1. Various state and local grants were included on the SEFA in error, totaling $113,913.

2. Federal expenditures totaling $21,260 were omitted from the SEFA.

3. Multiple federal program names, CFDA numbers, pass-through agencies, and project numbers were incorrect or omitted from the SEFA.

Audit adjustments were proposed, accepted by the County and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

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.

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 County Auditors of Indiana, Chapter 14)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

> "Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:
>
> (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
>
> (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
>
> (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
>
> (4) Include notes that describe the significant accounting policies used in preparing the schedule.
>
> (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
>
> (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

FINDING 2014-004 - PROCUREMENT AND SUSPENSION AND DEBARMENT

Federal Agency: Department of Housing and Urban Development
Federal Program: Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii
CFDA Number: 14.228
Federal Award Number and Year (or Other Identifying Number): CF-12-122
Pass-Through Entity: Indiana Office of Community and Rural Affairs

Management of the County has not established an effective internal control system related to the grant agreement and to the Procurement and Suspension and Debarment compliance requirements.

The County relied on a Grant Administrator to verify contractors were not suspended or debarred from receiving grant funds. Evidence that the County provided oversight of the Grant Administrator's review of suspension and debarment was not provided.

The failure to establish an effective internal control system places the County 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 material 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 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 County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the Procurement and Suspension and Debarment compliance requirements.

WILLAM LEE WAGNER
RIPLEY COUNTY AUDITOR

P.O. Box 235
Versailles, Indiana 47042

Phone: 812-689-6311
Fax: 812-689-3006

CORRECTIVE ACTION PLAN

FINDING 2014-001 - INTERNAL CONTROLS OVER THE PREPARATION OF THE FINANCIAL STATEMENT

Contact Person Responsible for Corrective Action: William L. Wagner, Auditor
Contact Phone Number: 812-689-6311

Description of Corrective Action Plan:
This was also found in the 2013 audit and for the financial statement the auditor will still enter the numbers but will have them double checked by the deputy for financials. It has always been a collaborative effort between the two. However, the deputy will now independently review the statement.

Anticipated Completion Date: 11/5/2015

FINDING 2014-002 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Contact Person Responsible for Corrective Action: William L. Wagner, Auditor
Contact Phone Number: 812-689-6311

Description of Corrective Action Plan:
This has been a problem since I took office and has been a work in progress in getting the CFDA numbers, etc. Departments have been unable to identify if the grants received are Federal or not and original grant award letters have not been available. With CFDA numbers and descriptions being placed on the deposit tickets it is making it better. The auditor has worked with current and past State Board Auditors to prepare a list of grants to be included on the Federal schedule and to make sure the amounts are correct. This corrective action will be continued to ensure correct information is provided. We will also follow any suggestions/directives of the State Board Auditors to better ensure correct information.

Anticipated Completion Date: 11/5/2105

Email: auditor@ripleycounty.com

WILLAM LEE WAGNER
RIPLEY COUNTY AUDITOR

P.O. Box 235
Versailles, Indiana 47042

Phone: 812-689-6311
Fax: 812-689-3006

FINDING 2014-004 - PROCUREMENT AND SUSPENSION AND DEBARMENT

Contact Person Responsible for Corrective Action: William L. Wagner, Auditor
Contact Phone Number: 812-689-6311

Description of Corrective Action Plan:
The auditor will personally or by deputy directed verify that any contractors for federal grants have not been suspended or debarred from receiving grant funds.

Anticipated Completion Date: 11/5/2015

William Lee Wagner
(Signature)

Ripley County Auditor
(Title)

11-5-15
(Date)

Email: auditor@ripleycounty.com

SETTLEMENT FUND

The County has not properly implemented the new chart of accounts for counties that went into effect on January 1, 2012. A uniform Settlement Fund, number 6000, was established by the County; however, that fund was not used when posting settlement transactions in the year 2014.

All counties must implement the use of the new chart of accounts by January 1, 2012. (County Bulletin, January 2011, Vol. No. 376, pg. 3)

A chart of accounts is a listing of account titles, with numerical symbols, employed in the compilation of financial data. It also serves to facilitate processing of claims, warrants and other documents and as a convenience in posting ledgers.

A numerical coding system has been established for use in accounting for funds, revenues, appropriations and expenditures, which is adaptable to all counties having a manual or mechanized accounting system, as distinguished from electronic data processing. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 5)

A similar comment was made in Report B44668.

APPROPRIATIONS

The records presented for audit indicated the Highway Department fund expenditures exceeded budgeted appropriations by $303,142.

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

OVERDRAWN CASH BALANCES

The financial statement presented in the Financial Statement and Federal Single Audit Report included the following funds with overdrawn cash balances at December 31, 2014:

Fund	Amount Overdrawn
Victim Assistance Grant	$ 39,904
Solid Waste	62,895

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
RIPLEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 12, 2016, with William L. Wagner, County Auditor, and Gerald Stutler, President of the Board of County Commissioners.

CLERK OF THE CIRCUIT COURT
RIPLEY COUNTY

CLERK OF THE CIRCUIT COURT
RIPLEY COUNTY
FEDERAL FINDINGS

FINDING 2014-003 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING - CLERK

Deficiencies in the internal control system of the Clerk of the Circuit Court's Office related to financial transactions and reporting were identified. The following deficiencies constitute material weaknesses:

> Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the Clerk of the Circuit Court's Office to reduce risk to the achievement of financial reporting objectives. The Clerk of the Circuit Court has not separated incompatible activities related to cash and investment balances, receipts, and disbursements. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

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.

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 County Clerks of Indiana, Chapter 13)

FINDING 2014-005 - INTERNAL CONTROL OVER CHILD SUPPORT ENFORCEMENT

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY 2014
Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting.

The individuals approving the monthly claims for reimbursement filed by the Clerk of the Circuit Court and the County Prosecuting Attorney did not properly verify that the costs reported were for allowable activities under the program, were properly allocated under allowable cost principles, and were in agreement with the financial records of the County. All of the claims for reimbursement reviewed during the audit period contained immaterial errors.

The individuals approving expenditures from the Clerk 4-D Incentive fund did not properly verify that the expenditures were for allowable activities under the program. Two immaterial expenditures for unallowable activities were paid from the Clerk 4-D Incentive fund.

The failure to establish an effective internal control system places the county at risk of noncompliance with the grant agreement and the compliance requirements.

An internal control system 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.

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 County.

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

MARY ANN McCOY
CLERK OF RIPLEY COUNTY COURTS

P.O. Box 177
Versailles, Indiana 47042

Phone: 812-689-6115
Fax: 812-689-6000

CORRECTIVE ACTION PLAN

FINDING 2014-003 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING - CLERK

Contact Person Responsible for Corrective Action: Mary Ann McCoy, Clerk
Contact Phone Number: 812-689-6115
Description of Corrective Action Plan:
The Corrective plan did not go into place until the first of the year due to the clerk being in Hospital, Rehab & confined to home due to a broken hip from November 2014 till late February 2015. The plan took place the first of the 2015 (late February/March). Each person accepting money has a separate drawer (5 deputies) and balances out each day their drawer only. Elaine Mortara or Mary Ann McCoy, Clerk balances all drawers at the end of the day or next morning if credit card payments are received in trust for that work day. At the end of the month Mary Ann McCoy, Clerk balances the bank recon and Elaine Mortara reviews the recons for Child Support/Trust and signs/dates that it has been checked. Child Support one person has a drawer open taking the child support payments and balances out each day. Another deputy in Child Support will check that drawer for the day. Trust/Child Support money is than locked in the safe and taken to the bank the next day.

Anticipated Completion Date: 3/01/2015

FINDING 2014-005–INTERNAL CONTROL OVER CHILD SUPPORT ENFORCEMENT

Contact Person Responsible for Corrective Action: Mary Ann McCoy, Clerk
Contact Phone Number: 812-689-6115

Description of Corrective Action Plan: The corrective action was performed on 9/9/2015 by Daniel Vaughn, MALCON.

Clerk will do a corrective action plan of checking thoroughly what is being reported by Malcon. This should help to prevent reporting errors by Malcon from happening in the future.

+Anticipated Completion Date:12/8/2015

Mary Ann McCoy
(Signature)

Clerk of Ripley County
(Title)

12-14-15
(Date)

Email: mamccoy@ripleycounty.com

Shane A. Tucker
Chief Deputy Prosecuting Attorney

Richard J. Hertel
Prosecuting Attorney
Eightieth Judicial Circuit

Ripley County Courthouse
P.O. Box 102
Versailles, IN 47042
Phone (812) 689-6331
Fax (812) 689-7192

CORRECTIVE ACTION PLAN

FINDING 2014-005 – INTERNAL CONTROL OVER CHILD SUPPORT ENFORCEMENT

Contact Person Responsible for Corrective Action: Richard J. Hertel, Prosecutor
Contact Phone Number: 812-689-6331

Description of Corrective Action Plan:

The Ripley County Prosecutor's Office will be utilizing Personnel Activity Reports ("PAR") that will verify salary and fringe benefits' rates on a monthly basis. (Please see attached sample). The PAR's will be filled out and signed monthly by the office manager and submitted to the Prosecutor for review. The Prosecutor will then review all PAR's and verify by signature that all listed information is accurate and complete. Upon the Prosecutor's approval, the documents will then be sent to the federal government, by way of our IV-D funding consulting firm, as a claim for IV-D funding.

Anticipated Completion Date:

The corrective action will be instituted beginning January 1, 2016 and will continue to be utilized throughout the year on a monthly basis.

1-5-16
Date

Richard J. Hertel
Ripley County Prosecutor

Personnel Activity Report

Ripley, IN
Prosecutor

[redacted]	PA Admin

Monthly Child Support Time Card

December 2015

[redacted]

	Holiday	Vacation	Sick	Personal / Comp	Total Paid Time Off	Unpaid	Hours Paid	Child Support Hours	Non-Child Support Hours	Notes
Tuesday, December 01, 2015							7.00	3.50	3.50	
Wednesday, December 02, 2015							7.00	3.50	3.50	
Thursday, December 03, 2015							7.00	3.50	3.50	
Friday, December 04, 2015							7.00	3.50	3.50	
Saturday, December 05, 2015							-			
Sunday, December 06, 2015							-			
Monday, December 07, 2015							7.00	3.50	3.50	
Tuesday, December 08, 2015							7.00	3.50	3.50	
Wednesday, December 09, 2015							7.00	3.50	3.50	
Thursday, December 10, 2015							7.00	3.50	3.50	
Friday, December 11, 2015							7.00	3.50	3.50	
Saturday, December 12, 2015							-			
Sunday, December 13, 2015							-			
Monday, December 14, 2015							7.00	3.50	3.50	
Tuesday, December 15, 2015							7.00	3.50	3.50	
Wednesday, December 16, 2015							7.00	3.50	3.50	
Thursday, December 17, 2015							7.00	3.50	3.50	
Friday, December 18, 2015							7.00	3.50	3.50	
Saturday, December 19, 2015							-			
Sunday, December 20, 2015							-			
Monday, December 21, 2015							7.00	3.50	3.50	
Tuesday, December 22, 2015							7.00	3.50	3.50	
Wednesday, December 23, 2015							7.00	3.50	3.50	
Thursday, December 24, 2015							7.00	3.50	3.50	
Friday, December 25, 2015							7.00	3.50	3.50	
Saturday, December 26, 2015							-			
Sunday, December 27, 2015							-			
Monday, December 28, 2015							7.00	3.50	3.50	
Tuesday, December 29, 2015							7.00	3.50	3.50	
Wednesday, December 30, 2015							7.00	3.50	3.50	
Thursday, December 31, 2015							7.00	3.50	3.50	
							161.00	80.50	80.50	

Annual Salary	$		40,569.88
Hourly Rate	$		22.29
Monthly County Portion Health	$		-
Monthly County Life / Other Insurance	$		17.70
County Paid PERF Rate		11.20%	

Employee Signature: [redacted]

Supervisor Signature:

Date

CLERK OF THE CIRCUIT COURT
RIPLEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 12, 2016, with Mary Ann McCoy, Clerk of the Circuit Court, and Gerald Stutler, President of the Board of County Commissioners.

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COUNTY PROSECUTOR
RIPLEY COUNTY

COUNTY PROSECUTOR
RIPLEY COUNTY
FEDERAL FINDING

FINDING 2014-005 - INTERNAL CONTROL OVER CHILD SUPPORT ENFORCEMENT

Federal Agency: Department of Health and Human Services
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CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY 2014
Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting.

The individuals approving the monthly claims for reimbursement filed by the Clerk of the Circuit Court and the County Prosecuting Attorney did not properly verify that the costs reported were for allowable activities under the program, were properly allocated under allowable cost principles, and were in agreement with the financial records of the County. All of the claims for reimbursement reviewed during the audit period contained immaterial errors.

The individuals approving expenditures from the Clerk 4-D Incentive fund did not properly verify that the expenditures were for allowable activities under the program. Two immaterial expenditures for unallowable activities were paid from the Clerk 4-D Incentive fund.

The failure to establish an effective internal control system places the county at risk of noncompliance with the grant agreement and the compliance requirements.

An internal control system 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.

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 County.

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

Shane A. Tucker
Chief Deputy Prosecuting Attorney

Richard J. Hertel
Prosecuting Attorney
Eightieth Judicial Circuit

Ripley County Courthouse
P.O. Box 102
Versailles, IN 47042
Phone (812) 689-6331
Fax (812) 689-7192

CORRECTIVE ACTION PLAN

FINDING 2014-005 – INTERNAL CONTROL OVER CHILD SUPPORT ENFORCEMENT

Contact Person Responsible for Corrective Action: Richard J. Hertel, Prosecutor
Contact Phone Number: 812-689-6331

Description of Corrective Action Plan:

The Ripley County Prosecutor's Office will be utilizing Personnel Activity Reports ("PAR") that will verify salary and fringe benefits' rates on a monthly basis. (Please see attached sample). The PAR's will be filled out and signed monthly by the office manager and submitted to the Prosecutor for review. The Prosecutor will then review all PAR's and verify by signature that all listed information is accurate and complete. Upon the Prosecutor's approval, the documents will then be sent to the federal government, by way of our IV-D funding consulting firm, as a claim for IV-D funding.

Anticipated Completion Date:

The corrective action will be instituted beginning January 1, 2016 and will continue to be utilized throughout the year on a monthly basis.

1-5-16
Date

Richard J. Hertel
Ripley County Prosecutor

Personnel Activity Report

Ripley, IN
Prosecutor

[redacted]	PA Admin

Monthly Child Support Time Card

December 2015

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Tuesday, December 08, 2015							7.00	3.50	3.50	
Wednesday, December 09, 2015							7.00	3.50	3.50	
Thursday, December 10, 2015							7.00	3.50	3.50	
Friday, December 11, 2015							7.00	3.50	3.50	
Saturday, December 12, 2015							-			
Sunday, December 13, 2015							-			
Monday, December 14, 2015							7.00	3.50	3.50	
Tuesday, December 15, 2015							7.00	3.50	3.50	
Wednesday, December 16, 2015							7.00	3.50	3.50	
Thursday, December 17, 2015							7.00	3.50	3.50	
Friday, December 18, 2015							7.00	3.50	3.50	
Saturday, December 19, 2015							-			
Sunday, December 20, 2015							-			
Monday, December 21, 2015							7.00	3.50	3.50	
Tuesday, December 22, 2015							7.00	3.50	3.50	
Wednesday, December 23, 2015							7.00	3.50	3.50	
Thursday, December 24, 2015							7.00	3.50	3.50	
Friday, December 25, 2015							7.00	3.50	3.50	
Saturday, December 26, 2015							-			
Sunday, December 27, 2015							-			
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Tuesday, December 29, 2015							7.00	3.50	3.50	
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Monthly County Life / Other Insurance	$		17.70
County Paid PERF Rate		11.20%	

Employee Signature: ______________________

[redacted]

Supervisor Signature: ______________________ **Date**

COUNTY PROSECUTOR
RIPLEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 12, 2016, with Richard J. Hertel, County Prosecutor, and Gerald Stutler, President of the Board of County Commissioners.