

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

KOSCIUSKO COUNTY, INDIANA

January 1, 2015 to December 31, 2015



**FILED**  
03/30/2017



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michelle L. Puckett	01-01-15 to 12-31-18
County Treasurer	Sue Ann Mitchell Rhonda Helser	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Ann M. Torpy	03-19-13 to 12-31-20
County Sheriff	Aaron Rovenstine	01-01-15 to 12-31-18
County Recorder	Joetta Mitchell	01-01-15 to 12-31-18
President of the Board of County Commissioners	Bob Conley Ronald D. Truex Bradford Jackson	01-01-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17
President of the County Council	Robert G. Sanders	01-01-15 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF KOSCIUSKO COUNTY, INDIANA

This report is supplemental to our audit report of Kosciusko County (County), for the period from January 1, 2015 to December 31, 2015. It has been provided as a separate report so that the reader may easily identify any Federal Findings 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](http://www.in.gov/sboa).

The Federal Findings, identified in the above referenced audit report, are included in this report.

Any Corrective Action Plan for the Federal Findings, incorporated within this report, was not verified for accuracy.

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

January 30, 2017

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COUNTY AUDITOR  
KOSCIUSKO COUNTY

COUNTY AUDITOR  
KOSCIUSKO COUNTY  
FEDERAL FINDINGS

**FINDING 2015-001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

*Condition*

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).

During the audit of the SEFA, there were the following errors:

1. Not all CFDA Numbers were listed.
2. Not all Program Names were correct.
3. Not all Federal Award Agencies were listed correctly.
4. Not all Pass-Through Entities were listed correctly.
5. Not all Pass-Through identifying numbers were listed correctly.
6. Crime Victim Assistance in the amount of \$1,795 was omitted.
7. Highway Planning and Construction Grants in the amount of \$13,910.46 were omitted.
8. Formula Grants for Rural Areas in the amount of \$80,538 were omitted.
9. Alcohol Impaired Driving Countermeasures Incentive Grants I in the amount of \$32,589 were omitted.
10. Child Support Enforcement expenditures in the amount of \$34,959 were overstated.
11. State Grants were included, resulting in an overstatement of \$182,390.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

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

COUNTY AUDITOR  
KOSCIUSKO COUNTY  
FEDERAL FINDINGS  
(Continued)

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

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must 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. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

COUNTY AUDITOR  
KOSCIUSKO COUNTY  
FEDERAL FINDINGS  
(Continued)

*Effect*

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

***FINDING 2015-002 - SUBRECIPIENT MONITORING***

Federal Agency: Department of Transportation

Federal Program: Formula Grants for Rural Areas

CFDA Number: 20.509

Federal Award Number and Year (or Other Identifying Number): A249-15-320480

Pass-Through Entity: Indiana Department of Transportation

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with the requirements related to the grant agreement and the compliance requirement: Subrecipient Monitoring.

Monitoring procedures were not in place at the County in order to achieve compliance with requirements related to the grant agreement and the Subrecipient Monitoring compliance requirement. The subrecipient did not present required reimbursement documentation to the County for review.

Therefore, the County did not review the subrecipient's reimbursement claim and supporting expenditures documentation for only the third quarter of 2015, which is required to be presented to the pass-through entity (Indiana Department of Transportation) to receive grant funds, as noted in the operating grant agreement.

The subrecipient simply provided the required documentation to the pass-through entity before review, bypassing the County established monitoring process. The County does have policies and procedures in place to monitor the Subrecipient, but no actual monitoring occurred during the third quarter claim period of 2015 only.

*Context*

The County did not have adequate controls in place to comply with the Subrecipient Monitoring requirement of the Formula Grants for Rural Areas program for the third quarter claim period of 2015 only.

COUNTY AUDITOR  
KOSCIUSKO COUNTY  
FEDERAL FINDINGS  
(Continued)

*Criteria*

2 CFR 200.328 states in part:

"(a) *Monitoring by the non-Federal entity.* The non-Federal entity is responsible for oversight of the operation of the Federal award supported activities. The non-Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by the non-Federal entity must cover each program, function or activity. . . ."

2 CFR 200.331 states in part:

"All pass-through entities must: . . .

(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

1. Reviewing financial and performance reports required by the pass-through entity. . . ."

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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

The County did not have adequate controls to ensure the subrecipient followed the County established monitoring procedures.

*Effect*

The failure to establish internal controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the County.

COUNTY AUDITOR  
KOSCIUSKO COUNTY  
FEDERAL FINDINGS  
(Continued)

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County follow the established internal controls related to the grant agreement and Subrecipient Monitoring compliance requirement.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2015-003 - INTERNAL CONTROLS OVER FORMULA GRANTS FOR RURAL AREAS**

Federal Agency: Department of Transportation

Federal Program: Formula Grants for Rural Areas

CFDA Number: 20.509

Federal Award Number and Year (or Other Identifying Number): A249-15-320480

Pass-Through Entity: Indiana Department of Transportation

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Period of Performance; and Reporting.

Due to the lack of the County's review of the subrecipient's reimbursement claim and supporting expenditures documentation for only the third quarter 2015 there was also a lack of control of the above listed compliance requirements.

The subrecipient simply provided the required documentation to the pass-through entity before review, bypassing the County established internal control procedure over the Formula Grants for Rural Areas program. The County does have internal control policies and procedures in place, but a breakdown of the internal control procedures occurred during the third quarter claim period of 2015 only.

*Context*

The County did not have adequate controls in place to ensure compliance with the compliance requirements listed above for the Formula Grants for Rural Areas program for the third quarter claim period of 2015 only.

*Criteria*

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. . . ."

COUNTY AUDITOR  
KOSCIUSKO COUNTY  
FEDERAL FINDINGS  
(Continued)

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

Management did not follow the established system of internal controls that segregated key functions.

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.



*Michelle L. Puckett*  
Kosciusko County Auditor

CORRECTIVE ACTION PLAN

**FINDING 2015-001**

Contact Person Responsible for Corrective Action: **Michelle Puckett, Kosciusko County Auditor**  
Contact Phone Number: **574-372-2328**

We concur with the findings.

Description of Corrective Action Plan:

In reviewing our current SEFA Process and SEFA Internal Controls, it has been made clear that due to turnover in the Grant Deputy position that misstatements of the SEFA went undetected. We have had yet additional turnover in the Grant Deputy position, but I am confident that all issues with the SEFA have been addressed. We are reviewing our current internal controls process and will revise it inserting additional segregation of duties to ensure that any misstatements in the SEFA are detected.

Anticipated Completion Date: October 2017

*Michelle L. Puckett*  
\_\_\_\_\_  
Michelle Puckett

*A. White*  
\_\_\_\_\_  
(Title)

*1-26-17*  
\_\_\_\_\_  
(Date)



*Michelle L. Puckett*  
Kosciusko County Auditor

CORRECTIVE ACTION PLAN

**FINDING 2015-002**

Contact Person Responsible for Corrective Action: **Michelle Puckett, Kosciusko County Auditor**  
Contact Phone Number: **574-372-2328**

We concur with the findings.

Description of Corrective Action Plan:

In reviewing our current internal controls process related to the grant agreement and Sub recipient Monitoring compliance process, it has been made clear that due to turnover in the Grant Deputy position that the current internal control process was not completely followed. We have had yet additional turnover in the Grant Deputy position, but I am confident that all issues with the grant agreement and sub recipient monitoring process have been addressed. We are reviewing our current internal controls process and will revise it inserting additional segregation of duties to ensure the appropriate controls are being followed going forward.

Anticipated Completion Date: October 2017

*Michelle L. Puckett*  
\_\_\_\_\_  
Michelle Puckett

*Auditor*  
\_\_\_\_\_  
(Title)

*1-26-17*  
\_\_\_\_\_  
(Date)



*Michelle L. Puckett*  
Kosciusko County Auditor

CORRECTIVE ACTION PLAN

**FINDING 2015-003**

Contact Person Responsible for Corrective Action: **Michelle Puckett, Kosciusko County Auditor**  
Contact Phone Number: **574-372-2328**

We concur with the findings.

Description of Corrective Action Plan:

In reviewing our current internal controls process related to the grant agreement and Sub recipient Monitoring compliance process, it has been made clear that due to turnover in the Grant Deputy position that the current internal control process was not completely followed. We have had yet additional turnover in the Grant Deputy position, but I am confident that all issues with the grant agreement and sub recipient monitoring process have been addressed. We are reviewing our current internal controls process and will revise it inserting additional segregation of duties to ensure the appropriate controls are being followed going forward.

Anticipated Completion Date: October 2017

*Michelle L. Puckett*  
\_\_\_\_\_  
Michelle Puckett

*Auditor*  
\_\_\_\_\_  
(Title)

*1-26-17*  
\_\_\_\_\_  
(Date)

COUNTY AUDITOR  
KOSCIUSKO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on January 30, 2017, with Michelle L. Puckett, County Auditor; Bradford Jackson, President of the Board of County Commissioners; and Robert G. Sanders, President of the County Council.

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BOARD OF COUNTY COMMISSIONERS  
KOSCIUSKO COUNTY

BOARD OF COUNTY COMMISSIONERS  
KOSCIUSKO COUNTY  
FEDERAL FINDINGS

***FINDING 2015-002 - SUBRECIPIENT MONITORING***

Federal Agency: Department of Transportation  
Federal Program: Formula Grants for Rural Areas  
CFDA Number: 20.509  
Federal Award Number and Year (or Other Identifying Number): A249-15-320480  
Pass-Through Entity: Indiana Department of Transportation

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with the requirements related to the grant agreement and the compliance requirement: Subrecipient Monitoring.

Monitoring procedures were not in place at the County in order to achieve compliance with requirements related to the grant agreement and the Subrecipient Monitoring compliance requirement. The subrecipient did not present required reimbursement documentation to the County for review.

Therefore, the County did not review the subrecipient's reimbursement claim and supporting expenditures documentation for only the third quarter of 2015, which is required to be presented to the pass-through entity (Indiana Department of Transportation) to receive grant funds, as noted in the operating grant agreement.

The subrecipient simply provided the required documentation to the pass-through entity before review, bypassing the County established monitoring process. The County does have policies and procedures in place to monitor the Subrecipient, but no actual monitoring occurred during the third quarter claim period of 2015 only.

*Context*

The County did not have adequate controls in place to comply with the Subrecipient Monitoring requirement of the Formula Grants for Rural Areas program for the third quarter claim period of 2015 only.

*Criteria*

2 CFR 200.328 states in part:

"(a) *Monitoring by the non-Federal entity.* The non-Federal entity is responsible for oversight of the operation of the Federal award supported activities. The non-Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by the non-Federal entity must cover each program, function or activity. . . ."

2 CF 200.331 states in part:

"All pass-through entities must: . . .

(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

BOARD OF COUNTY COMMISSIONERS  
KOSCIUSKO COUNTY  
FEDERAL FINDINGS  
(Continued)

1. Reviewing financial and performance reports required by the pass-through entity. . . ."

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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

The County did not have adequate controls to ensure the subrecipient followed the County established monitoring procedures.

*Effect*

The failure to establish internal controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the County.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County follow the established internal controls related to the grant agreement and Subrecipient Monitoring compliance requirement.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

***FINDING 2015-003 - INTERNAL CONTROLS OVER FORMULA GRANTS FOR RURAL AREAS***

Federal Agency: Department of Transportation

Federal Program: Formula Grants for Rural Areas

CFDA Number: 20.509

Federal Award Number and Year (or Other Identifying Number): A249-15-320480

Pass-Through Entity: Indiana Department of Transportation

BOARD OF COUNTY COMMISSIONERS  
KOSCIUSKO COUNTY  
FEDERAL FINDINGS  
(Continued)

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Period of Performance; and Reporting.

Due to the lack of the County's review of the subrecipient's reimbursement claim and supporting expenditures documentation for only the third quarter 2015 there was also a lack of control of the above listed compliance requirements.

The subrecipient simply provided the required documentation to the pass-through entity before review, bypassing the County established internal control procedure over the Formula Grants for Rural Areas program. The County does have internal control policies and procedures in place, but a breakdown of the internal control procedures occurred during the third quarter claim period of 2015 only.

*Context*

The County did not have adequate controls in place to ensure compliance with the compliance requirements listed above for the Formula Grants for Rural Areas program for the third quarter claim period of 2015 only.

*Criteria*

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. . . ."

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"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

Management did not follow the established system of internal controls that segregated key functions.

BOARD OF COUNTY COMMISSIONERS  
KOSCIUSKO COUNTY  
FEDERAL FINDINGS  
(Continued)

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.



# Kosciusko County Commissioners

100 W. Center St.  
Warsaw, Indiana 46580

Fax 1-574-372-2476  
Phone 1-574-372-2475

## CORRECTIVE ACTION PLAN

### **FINDING 2015-002**

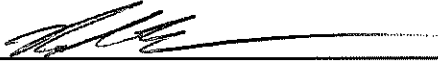
Contact Person Responsible for Corrective Action: **Brad Jackson, Kosciusko County Commissioner**  
Contact Phone Number: **574-372-2328**

We concur with the findings.

#### Description of Corrective Action Plan:

In reviewing our current internal controls process related to the grant agreement and Sub recipient Monitoring compliance process, it has been made clear that due to turnover in the Grant Deputy position that the current internal control process was not completely followed. We have had yet additional turnover in the Grant Deputy position, but I am confident that all issues with the grant agreement and sub recipient monitoring process have been addressed. We are reviewing our current internal controls process and will revise it inserting additional segregation of duties to ensure the appropriate controls are being followed going forward.

Anticipated Completion Date: October 2017

  
\_\_\_\_\_  
Brad Jackson

Kos. Co. Commissioner President  
(Title)

2-21-17  
(Date)



# Kosciusko County Commissioners

100 W. Center St.  
Warsaw, Indiana 46580

Fax 1-574-372-2476  
Phone 1-574-372-2475

## CORRECTIVE ACTION PLAN

### ***FINDING 2015-003***


Contact Person Responsible for Corrective Action: **Brad Jackson, Kosciusko County Commissioner**  
Contact Phone Number: **574-372-2328**

We concur with the findings.

### Description of Corrective Action Plan:

In reviewing our current internal controls process related to the grant agreement and Sub recipient Monitoring compliance process, it has been made clear that due to turnover in the Grant Deputy position that the current internal control process was not completely followed. We have had yet additional turnover in the Grant Deputy position, but I am confident that all issues with the grant agreement and sub recipient monitoring process have been addressed. We are reviewing our current internal controls process and will revise it inserting additional segregation of duties to ensure the appropriate controls are being followed going forward.

Anticipated Completion Date: October 2017

  
Brad Jackson

Kos. Co. Commissioner President  
(Title)

2-21-17  
(Date)

BOARD OF COUNTY COMMISSIONERS  
KOSCIUSKO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on January 30, 2017, with Michelle L. Puckett, County Auditor; Bradford Jackson, President of the Board of County Commissioners; and Robert G. Sanders, President of the County Council.