

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

MONTGOMERY COUNTY, INDIANA

January 1, 2014 to December 31, 2014



FILED

04/04/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michelle R. Cash Jennifer Andel	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Treasurer	Janet S. Johnson	01-01-11 to 12-31-18
Clerk of the Circuit Court	Jennifer Bentley Karyn Douglas	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Sheriff	Mark A. Casteel	01-01-11 to 12-31-18
County Recorder	Kathy Traugher Jennifer Bentley	01-01-13 to 12-31-16 01-01-17 to 12-31-20
President of the Board of County Commissioners	Phillip Bane James D. Fulwider	01-01-13 to 12-31-15 01-01-16 to 12-31-17
President of the County Council	Aaron Morgan Terry Hockersmith	01-01-14 to 12-31-16 01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF MONTGOMERY COUNTY, INDIANA

This report is supplemental to our audit report of Montgomery 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

February 15, 2017

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COUNTY AUDITOR
MONTGOMERY COUNTY

COUNTY AUDITOR
MONTGOMERY COUNTY
FEDERAL FINDINGS

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

Condition

There were several deficiencies in the internal control system of the County related to financial transactions and reporting.

1. Lack of Segregation of Duties: The County had not separated incompatible activities related to cash and investments, receipts, and the financial close and reporting process.

The County Treasurer prepared a monthly reconciliation. There was no evidence of a control, such as an oversight, review, or approval process, to ensure the accuracy of the monthly reconciliation.

The County Treasurer's office had one cash drawer, which was used by all employees in the office. The same person balanced the drawer, prepared the deposit ticket, and took the deposit to the bank. There was no control in place to ensure that all monies collected were properly receipted and deposited.

The County Auditor inputted the County's financial information into the Gateway system, which was used to compile the County's financial statement. There was no evidence of a control, such as an oversight, review, or approval process, to ensure the accuracy of the information inputted into the Gateway system. During the audit of the financial statement, the following funds were omitted:

Fund Name	Beg Balance	Receipts	Disbursements	End Balance
REDEVELOPMENT COMMISSION	\$ -	\$ 143,780	\$ 143,780	\$ -
BONY SRF P&I ACCOUNT	172,831	524,212	355,250	341,793
BONY SRF 2012 RESERVE	390,701	281,288	-	671,989
BONY SRF SUPP RESERVE	-	123,414	-	123,414
BONY SRF CAP IMPR	-	30,000	-	30,000
PAYROLL CLEARING	397,751	4,446,515	4,406,008	438,258

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

2. Monitoring of Controls: The County had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting required the County to monitor and assess the quality of the system of internal control.

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:

COUNTY AUDITOR
MONTGOMERY COUNTY
FEDERAL FINDINGS
(Continued)

"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. . . .

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. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

Cause

Management of the County had not established a proper system of internal control and ensured that all funds of the County were reported within the County's financial statement.

Effect

The failure to establish an internal control system resulted in funds of the County not being included on the County's financial statement. The failure to monitor the internal control system placed the County at risk that controls may not be either designed properly or operating effectively to prevent, or detect and correct, material misstatements in a timely manner.

Views of Responsible Officials

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

FINDING 2014-002 - 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). The County Auditor entered and submitted federal award information within the County's annual financial report on Gateway, which was used to compile the County's SEFA. There was no evidence of a control, such as an oversight, review, or approval process by the County to ensure federal award information entered and submitted was correct.

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

COUNTY AUDITOR
MONTGOMERY COUNTY
FEDERAL FINDINGS
(Continued)

The following programs were overstated:

CFDA Number	Program Name	Amount
20.205	Highway Planning and Construction	\$ 162,515
93.563	Child Support Enforcement (Judges IV-D)	7,027
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	3,500

The following programs were understated:

CFDA Number	Program Name	Understated Amount
93.563	Child Support Enforcement (General Title IV-D Incentive)	\$ 65,902
93.563	Child Support Enforcement (Prosecutor IV-D Incentive)	148,511
93.563	Child Support Enforcement (Clerk General IV-D Incentive)	26,694
93.563	Child Support Enforcement (Prosecutor IV-D ARRA)	14,413

The following programs were omitted:

CFDA Number	Program Name	Amount
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	\$ 52,015
97.042	Emergency Management Performance Grants	33,180
97.067	Homeland Security Grant Program	2,315
66.458	Capitalization Grants for Clean Water State Revolving Funds	48,623

In addition, non-federal grants totaling \$100,791 were included, three grants had the wrong program name, two grants had the wrong pass-through name, and four grants did not have a pass-through number.

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:

COUNTY AUDITOR
MONTGOMERY COUNTY
FEDERAL FINDINGS
(Continued)

"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. . . .

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. . . ."

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."

COUNTY AUDITOR
MONTGOMERY COUNTY
FEDERAL FINDINGS
(Continued)

Cause

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

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.



Jennifer Andel

Montgomery County Auditor

February 15, 2017

CORRECTIVE ACTION PLAN

2014 Audit

FINDING 2014-001

Contact Person Responsible for Corrective Action: Treasurer Janet Johnson & Auditor Jennifer Andel
Contact Phone Number: 765-364-6403

We concur with the finding.

Description of Corrective Action Plan:

The County Treasurer prepares a monthly reconciliation. This is reviewed by the Chief Deputy Treasurer and initialed.

Each employee in the County Treasurer's office has their own cash drawer. Each employee balances their own drawer. If they have taken in cash, the cash is counted by another employee & initialed on the deposit slip. There is also a cash handling form filled out by the receiver & then also by the verifier who also checks the cash amount. The 1st Deputy Treasurer takes the deposits to the bank.

Reports printed daily show amount of property taxes taken in & whether they were cash, check or credit card. The County Treasurer's office also prints an AR Payment Register that shows the amount of cash taken in by Quietus and taxes. An AR Payment Register is also printed that shows all the Quietus's for the day.

The County Treasurer's office employees have been shown a power point presentation on the Internal Control procedures for the office. They have also signed a form stating such.

Since CY 2014, the County has moved forward with identifying and implementing countywide and department-specific internal control functions. The documentation of such is noted in Resolution 2016-17 Internal Controls Policy, finalized by the Internal Control Committee in the latter part of 2016. In addition to the countywide resolution, each office has developed individualized, but conforming controls which are now part of each employee's training. As a part of these controls, the Auditor is now required to present the AFR to Commissioners and Council for review prior to submission to the SBOA. Additionally, education regarding the necessity of presenting SRF fund information as a part of the AFR has been provided.

Anticipated Completion Date: 12/19/2016

FINDING 2014-002

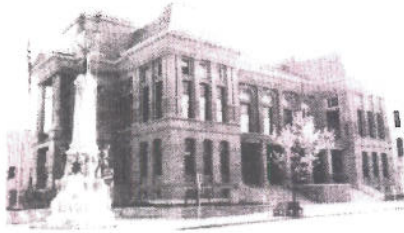
Contact Person Responsible for Corrective Action: Jennifer Andel
Contact Phone Number: 765-364-6403

We concur with the finding.

100 East Main Street, Room 102
Crawfordsville, Indiana 47933

www.montgomeryco.net

Phone (765)364-6400
Fax (765)364-6404



Jennifer Andel
Montgomery County Auditor

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Anticipated Completion Date: 12/19/2016 (and ongoing)

Janet S Johnson

(Signature)

Treasurer

(Title)

2/15/17

(Date)

Jennifer Andel

(Signature)

Auditor

(Title)

2/15/17

(Date)

COUNTY AUDITOR
MONTGOMERY COUNTY
AUDIT RESULTS AND COMMENTS

***STATE DEPARTMENT OF CORRECTIONS REIMBURSEMENT
TO COUNTIES FOR HOUSING STATE PRISONERS***

Distributions for the County Maintenance of State Offender fees received between February 5, 2014 and December 16, 2014, totaling \$127,505, were posted to the COIT COUNTY DISTRIBUTIVE SHARE fund instead of the GENERAL fund.

All reimbursements to the County Sheriff from the Indiana Department of Corrections for housing prisoners shall be deposited in the County General Fund. (County Bulletin Volume 392, April 2014)

OVERDRAWN CASH BALANCE

The County's financial statement included the DISASTER RESPONSE REIMB FEMA fund with an overdrawn cash balance of \$102 at December 31, 2014. The fund had no activity in 2014.

A similar comment appeared in prior Report B44226.

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 unit.

In an instance in which a unit receives a reimbursement grant, the unit must be claiming reimbursement in a timely manner. In this case, it would be possible for a fund to be overdrawn for a short period of time. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

PRESCRIBED FORMS

The Quietus issued by the County does not include the breakdown between the classification of cash and checks. Therefore, we could not determine whether receipts were deposited intact or not.

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

COUNTY AUDITOR
MONTGOMERY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 15, 2017, with Jennifer Andel, County Auditor; Michelle R. Cash, former County Auditor; Janet S. Johnson, County Treasurer; and James D. Fulwider, President of the Board of County Commissioners.

COUNTY TREASURER
MONTGOMERY COUNTY

COUNTY TREASURER
MONTGOMERY COUNTY
FEDERAL FINDING

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

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COUNTY TREASURER
MONTGOMERY COUNTY
FEDERAL FINDING
(Continued)

Criteria

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Jennifer Andel

Montgomery County Auditor

February 15, 2017

CORRECTIVE ACTION PLAN

2014 Audit

FINDING 2014-001

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Contact Phone Number: 765-364-6403

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Anticipated Completion Date: 12/19/2016

FINDING 2014-002

Contact Person Responsible for Corrective Action: Jennifer Andel
Contact Phone Number: 765-364-6403

We concur with the finding.

100 East Main Street, Room 102
Crawfordsville, Indiana 47933

www.montgomeryco.net

Phone (765)364-6400
Fax (765)364-6404



Jennifer Andel
Montgomery County Auditor

Description of Corrective Action Plan:

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Anticipated Completion Date: 12/19/2016 (and ongoing)

Janet S Johnson
(Signature)
Treasurer
(Title)
2/15/17
(Date)

Jennifer Andel
(Signature)
Auditor
(Title)
2/15/17
(Date)

COUNTY TREASURER
MONTGOMERY COUNTY
AUDIT RESULT AND COMMENT

COUNTY TREASURER EXCISE SURTAX AND WHEEL TAX

The License Excise Tax line on the County Treasurer's Cash Book includes surtax and wheel tax collections.

A similar comment appeared in prior Report B44226.

Indiana Code 6-3.5-4-13(a) states: "In the case of a county that does not contain a consolidated city of the first class, the county treasurer shall deposit the surtax revenues in a fund to be known as the '_____ County Surtax Fund'."

Indiana Code 6-3.5-5-15(a) states: "In the case of a county that does not contain a consolidated city, the county treasurer shall deposit the wheel tax revenues in a fund to be known as the 'County Wheel Tax Fund'."

The treasurer's receipt should be issued for the excise tax and it is entered to the excise tax account in the Other Sources Section of the Cashbook. In the counties where wheel tax and surtax have been adopted, the wheel tax and surtax is deposited by quietus to the county auditor's wheel tax/surtax fund or the individual funds each. (County Bulletin Volume 392, April 2014)

COUNTY TREASURER
MONTGOMERY COUNTY
EXIT CONFERENCE

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