

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

ST. JOSEPH COUNTY HOUSING CONSORTIUM

ST. JOSEPH COUNTY INDIANA

January 1, 2014 to December 31, 2014



**FILED**  
05/24/2017



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Examination Results and Comments:	
Prescribed Forms - Receipts .....	4
Official Bond .....	4
Official Response .....	5-6
Exit Conference.....	7

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Mark Neal John H. Murphy	01-01-14 to 01-02-14 01-03-14 to 12-31-18
Chairman of the Board	Donald F. Fozo Brian Pawlowski	01-01-14 to 09-20-16 09-21-16 to 12-31-17
Program Director	Pamela C. Meyer	01-01-14 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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE ST. JOSEPH COUNTY HOUSING  
CONSORTIUM, ST. JOSEPH COUNTY, INDIANA

This report is supplemental to our examination report of the St. Joseph County Housing Consortium (Consortium), 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 Examination Results and Comments that pertain to the Consortium. It should be read in conjunction with our Financial Statement Examination Report of the Consortium, which provides our opinion on the Consortium's financial statement. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

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 Examination 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 Official Response to the Examination Results and Comments, incorporated within this report, was not verified for accuracy.

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

March 23, 2017

ST. JOSEPH COUNTY HOUSING CONSORTIUM  
EXAMINATION RESULTS AND COMMENTS

**PRESCRIBED FORMS - RECEIPTS**

The Indiana State Board of Accounts is responsible for prescribing the accounting forms for all governmental units. The St. Joseph County Housing Consortium did not issue receipts and did not use the prescribed General Receipt Form 352.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Special Districts State of Indiana, Chapter 1)

Receipts shall be issued and recorded at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Special Districts State of Indiana, Chapter 1)

**OFFICIAL BOND**

The Consortium did not obtain an individual Surety Bond for its Fiscal Officer, nor obtain a Blanket Bond or a crime insurance policy to cover the faithful performance of its Fiscal Officer and staff.

Indiana Code 5-4-1-18 states in part:

"(a) Except as provided in subsection (b), the following individuals shall file and maintain in place an individual surety bond during each year that the individual serves as an officer, employee, or contractor: . . .

(7) Individuals:

(A) who are employees or contractor of a city, town, county, or township; and

(B) whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, the state, a political subdivision, or another governmental entity.

(b) The fiscal body of a city, town, county, or township may by ordinance authorize the purchase of a blanket bond that:

(1) is endorsed to include faithful performance to cover the faithful performance of; and

(2) includes aggregate coverage sufficient to provide coverage amounts specified for;

all employees, commission members, and persons acting on behalf of the local government unit, including the officers, employees, and contractors described in subsection (a) who are required to file a bond under this chapter.

(c) The fiscal body of a city, town, or township may by ordinance (or for a township, by resolution) authorize the purchase of a crime insurance policy that provides coverage for criminal acts or omissions committed by officers, employees, contractors, commission members, and persons acting on behalf of the local government unit, the state is considered to be an additional named insured on all crime insurance policies obtained under this subsection. . . ."



ST. JOSEPH COUNTY

## HOUSING CONSORTIUM

227 W. Jefferson Blvd. Suite 1400S  
South Bend, Indiana 46601  
Telephone (574) 235-5841  
FAX (574) 235-9021

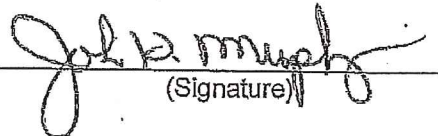
### EXAMINATION RESULT AND COMMENT

#### *Official Bond*

The Consortium did not obtain an individual surety bond for its Fiscal Officer, nor obtain a blanket bond or a crime insurance policy to cover the faithful performance of its Fiscal Officer and staff.

#### OFFICIAL RESPONSE:

Effective 2/21/17, the Consortium purchased a policy to cover the items listed above from Gibson Insurance Agency.

  
\_\_\_\_\_  
(Signature)

City Controller

\_\_\_\_\_  
(Title)

3/23/17

\_\_\_\_\_  
(Date)



ST. JOSEPH COUNTY

## HOUSING CONSORTIUM

227 W. Jefferson Blvd. Suite 1400S  
South Bend, Indiana 46601  
Telephone (574) 235-5841  
FAX (574) 235-9021

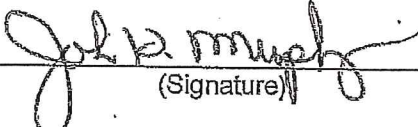
### EXAMINATION RESULT AND COMMENT

#### ***Prescribed Forms - Receipts***

The State Board of Accounts is responsible for prescribing and/or approving the account forms/records for all government units. The St. Joseph County Housing Consortium did not use the prescribed form 352 (Rev. 1997) nor have they requested approval for an alternative form in lieu of the prescribed form.

#### **OFFICIAL RESPONSE:**

As checks arrive in the mail, the Consortium will use the above mentioned Form 352 to document all checks received and will keep the receipts in the log book that will be kept with the person responsible for distributing mail on a daily basis. This book will be available to staff and auditors for cross reference during the year.

  
\_\_\_\_\_  
(Signature)

City Controller

\_\_\_\_\_  
(Title)

3/23/17

\_\_\_\_\_  
(Date)

ST. JOSEPH COUNTY HOUSING CONSORTIUM  
EXIT CONFERENCE

The contents of this report were discussed on March 23, 2017, with John H. Murphy, Fiscal Officer; Pamela C. Meyer, Program Director; and Jennifer Hockenhill, Deputy Controller of the City of South Bend.