

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

SUPPLEMENTAL COMPLIANCE REPORT
OF
EVANSVILLE METROPOLITAN PLANNING ORGANIZATION
VANDERBURGH COUNTY, INDIANA
July 1, 2016 to June 30, 2017



FILED
03/19/2018

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|-------------------------------------|--------------------|----------------------|
| Executive Director | Seyed Shokouhzadeh | 07-01-16 to 06-30-18 |
| Finance Officer | Kari A. Akin | 07-01-16 to 06-30-18 |
| Chairman of the Policy Committee | Jack Corn, Jr. | 07-01-16 to 06-30-18 |



STATE OF INDIANA
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TO: THE OFFICIALS OF THE EVANSVILLE METROPOLITAN PLANNING ORGANIZATION, VANDERBURGH COUNTY, INDIANA

This report is supplemental to our audit report of the Evansville Metropolitan Planning Organization (Organization), for the period from July 1, 2016 to June 30, 2017. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Organization. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the Organization, which provides our opinions on the Organization's financial statement and federal program compliance. This report may be found at 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 Audit Result and Comment contained herein describes the identified reportable instance 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 Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

March 13, 2018

EVANSVILLE METROPOLITAN PLANNING ORGANIZATION
AUDIT RESULT AND COMMENT

INTERNAL CONTROL STANDARDS

The Organization had not adopted internal control standards and procedures, nor had all required personnel received training concerning the internal control standards and procedures during the audit period. On February 21, 2017, and again on December 28, 2017, the Financial Officer certified that the Organization had adopted internal control standards and procedures and all required personnel had received training concerning the internal control standards and procedures. Therefore, this certification was incorrect.

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

Indiana Code 5-11-1-27(h) states:

"After June 30, 2016, the fiscal officer of a political subdivision shall certify in writing that:

- (1) the minimum internal control standards and procedures defined under subsection (e) have been adopted by the political subdivision; and
- (2) personnel, who are not otherwise on leave status, have received training as required by subsection (g)(2).

The certification shall be filed with the state board of accounts at the same time as the annual financial report required by section 4(a) of this chapter is filed. The certification shall be filed electronically in the manner prescribed under IC 5-14-3.8-7."

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."

EVANSVILLE METROPOLITAN PLANNING ORGANIZATION
EXIT CONFERENCE

The contents of this report were discussed on March 13, 2018, with Seyed Shokouhzadeh, Executive Director; Kari A. Akin, Finance Officer; and Jack Corn, Jr., Chairman of the Policy Committee.