

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

WASHINGTON COUNTY, INDIANA

January 1, 2017 to December 31, 2017



FILED
08/07/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Randall Bills	01-01-15 to 12-31-18
County Treasurer	Shirley Batt	01-01-17 to 12-31-20
Clerk of the Circuit Court	Sarah Milligan	01-01-17 to 12-31-20
County Sheriff	Roger L. Newlon	01-01-15 to 12-31-18
County Recorder	Kyra Stephenson	01-01-15 to 12-31-18
President of the Board of County Commissioners	Phillip D. Marshall	01-01-17 to 12-31-18
President of the County Council	Todd M. Ewen	01-01-17 to 12-31-18



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 WASHINGTON COUNTY, INDIANA

This report is supplemental to our audit report of Washington County (County), for the period from January 1, 2017 to December 31, 2017. 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 Result and Comment 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 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 Corrective Action Plan for the Federal Findings and Official Response to the Audit Result and Comment, incorporated within this report, were not verified for accuracy.

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

June 18, 2018

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COUNTY AUDITOR
WASHINGTON COUNTY

COUNTY AUDITOR
WASHINGTON COUNTY
FEDERAL FINDING

FINDING 2017-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Condition

The County had not established effective internal controls to prevent, or detect and correct, errors in the financial information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the Schedule of Expenditures of Federal Awards (SEFA).

Context

The SEFA presented for audit contained the following errors:

1. Four federal programs totaling \$534,764 were excluded from the SEFA.
2. Two grants totaling \$1,002,156 were erroneously included on the SEFA.
3. The Child Support Enforcement grant was understated by \$7,315.

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. . . .

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

COUNTY AUDITOR
WASHINGTON COUNTY
FEDERAL FINDING
(Continued)

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 the 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 that 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.

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 *Context*.

Recommendation

We recommended that the County's management establish controls to prevent, or detect and correct, errors on the SEFA.

Views of Responsible Officials

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

Washington County Auditor



County Est. 1814

Randall Bills, Auditor

99 Public Square, Suite 103 ~ Salem, IN 47167

CORRECTIVE ACTION PLAN

FINDING 2017-001

Contact Person Responsible for Corrective Action: Randall Bills, Washington County Auditor

Contact Phone Number: 812-883-4805

We concur with the findings.

Description of Corrective Action Plan:

Washington County, Indiana Government has developed the following plan to prevent, or detect and correct, errors in the financial information entered into the Indiana Gateway for Governmental Units financial reporting system, which is the source for the Schedule of Expenditures of Federal Awards (SEFA).

In addition to the controls currently exercised which will not be mentioned here, with respect to both (1) federal programs excluded from the SEFA and (2) federal grant programs erroneously included on SEFA, Washington County will, annually, before the SEFA is submitted to Gateway: (1) circulate the proposed SEFA to all Washington County elected officials and department heads for approval and input to identify federal grants that are inappropriately either included or excluded from the proposed SEFA and make appropriate changes; (2) verify if any sources of funds containing Federal CFDA numbers are inappropriately excluded from the SEFA and ensure all funds reported on the SEFA contain appropriate Federal CFDA numbers; (3) if questions remain, we will communicate with other Auditors throughout Indiana and, if appropriate, discuss any further remaining questions as to whether a fund should or should not be reported on SEFA; and finally, (4) contact the State Board of Accounts to clarify any remaining questions about whether funds should or should not be included on the SEFA.

Anticipated Completion Date: Immediately

Signed the 05th Day of June, 2018.



Randall Bills

Washington County Auditor

COUNTY AUDITOR
WASHINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 18, 2018, with Randall Bills, County Auditor; Michele Fleenor, First Deputy Auditor; Phillip D. Marshall, President of the Board of County Commissioners; and Todd M. Ewen, President of the County Council.

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BOARD OF COUNTY COMMISSIONERS
WASHINGTON COUNTY

BOARD OF COUNTY COMMISSIONERS
WASHINGTON COUNTY
FEDERAL FINDINGS

FINDING 2017-002

Subject: Community Development Block Grants/State's program and
Non-Entitlement Grants in Hawaii - Subrecipient Monitoring
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): HD-014-005
Pass-Through Entity: Indiana Housing and Community Development Authority
Compliance Requirement: Subrecipient Monitoring
Audit Findings: Material Weakness, Other Matters

Condition

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

Sufficient evidence was not presented for audit that the County reviewed financial and programmatic reports that were required to be submitted by the subrecipient, or that they verified that the subrecipient was audited, if required. Additionally, no evidence was presented that the County followed up and ensured that the subrecipient took timely and appropriate action on all deficiencies pertaining to the federal award provided to the subrecipient through audits, on-site reviews, or other means.

Context

The lack of controls and noncompliance were systemic problems throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the 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). . . ."

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:

BOARD OF COUNTY COMMISSIONERS
WASHINGTON COUNTY
FEDERAL FINDINGS
(Continued)

- (1) Reviewing financial and performance reports required by the pass-through entity.
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.
- (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521 Management decision. . . ."

Cause

The County's management had not developed a system of internal control that would have ensured compliance with the Subrecipient Monitoring compliance requirement.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirement 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's management establish controls related to the grant agreement and the 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 2017-003

Subject: Temporary Assistance for Needy Families - Subrecipient Monitoring
Federal Agency: Department of Health and Human Services
Federal Program: Temporary Assistance for Needy Families
CFDA Number: 93.558
Federal Award Number and Year (or Other Identifying Number): EDS D12-17-103-TANF
Pass-Through Entity: Indiana Department of Corrections
Compliance Requirement: Subrecipient Monitoring
Audit Findings: Material Weakness, Modified Opinion

Condition

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

BOARD OF COUNTY COMMISSIONERS
WASHINGTON COUNTY
FEDERAL FINDINGS
(Continued)

The County passed through \$225,981 of Temporary Assistance for Needy Families funds to a subrecipient. Upon receipt of the funds from the state pass-through agency, the amount deposited into the County's bank account was disbursed to the subrecipient without any review and approval of the supporting documentation.

No evidence was presented for audit to indicate that the County performed any subrecipient monitoring activities pertaining to the subrecipient.

Context

The lack of controls and noncompliance were systemic problems throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the 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). . . ."

2 CFR 200.331 states in part:

"All pass-through entities must:

(a) Ensure that every subaward is clearly identified to the subrecipient as a subaward . . .

(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.
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.
- (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521 Management decision. . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

BOARD OF COUNTY COMMISSIONERS
WASHINGTON COUNTY
FEDERAL FINDINGS
(Continued)

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirement 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's management establish controls related to the grant agreement and the 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.

WASHINGTON COUNTY COMMISSIONERS

99 PUBLIC SQUARE, SUITE 103

SALEM, INDIANA 47167

(812)883-4805

CORRECTIVE ACTION PLAN

FINDING 2017-002

Contact Person Responsible for Corrective Action: Phillip Marshall, Washington County Commissioner

Contact Phone Number: 812-883-4805

We concur with the findings.

Description of Corrective Action Plan:

Washington County, Indiana Government has developed the following plan in the implementation of all grant funds received and distributed as pass-through entity of Federal and State of Indiana funds.

Submission, Monitoring, Authorization: The agency receiving an awarding of funds must supply agency's name, address, contact, phone number, email address and DUNS number before receiving any funding. The agency is required to submit signed authorization with dated itemized invoice(s) and claim form (county form 17 as prescribed by the Indiana State Board of Accounts) to the office of the Washington County Auditor. All claims will be reviewed and signed by the County Auditor per statement "I hereby certify the attached invoice(s) or bill(s) is (are) true and correct and I have audited same in accordance with IC 5-11-10-2". The County Auditor will submit the claim for review and approval by the Washington County Board of Commissioners during their monthly meeting. With final approval of the Washington County Board of Commissioners the claim will be paid. It will be required that the agency provide an annual report and annual financial statement audit report updating the progress of the grants use be presented in writing to the Auditor for the Washington County Board of Commissioners review and approval.

Accounting, Auditing, Monitoring: The Washington County Auditors Office accounts receivable and accounts payable deputy is responsible for accounting, auditing and monitoring of funds from grants which are received and processed through this unit.

Proper acknowledgement of funds received from grant agencies with all proper authorized documentation supplied with information as to name of agency/department, address, authorized contact, whom is receiving the funding, DUNS number, location, complete description of use and/or materials and amount of itemized fund clearly stated with the total amount due. The total amount received by the Washington County Auditor will be disbursed.

All funds received are electronically recorded with paper documents filed with account number, check numbers, process date and deposited with the Treasurer of Washington County, Indiana.

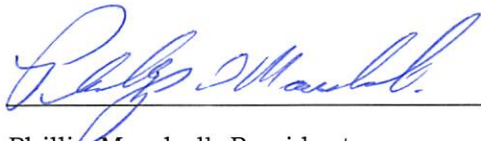
Funds processed for payment require proper documentation before electronically distributed to the proper unit. Proper documentation information as to the agency, contact name, date, account/grant number, address, complete itemized description of used and/or materials, amount of itemized fund clearly stated with the total amount due and signed by authorized official, printed name, date and title stated on invoice and claim of unit requesting payment.

Paper document copies are filed for record verification of complete process in the office of the Auditor. Washington County Board of Commissioners, Washington County Council and the Auditor will review all HUEDC A-133 audit reports and tracking of said reports. Audits will be conducted by the Indiana State Board of Accounts with reviews held in stated meetings. Recommendations and reporting must be adhered to promptly by all agencies involved.

All reporting of audits is held by the Indiana State Board of Account and posted as required for public inspection on Indiana Gateway as required by law.

Anticipated Completion Date: Immediately

Signed the 05th Day of June, 2018.

A handwritten signature in blue ink, appearing to read "Phillip Marshall", is written over a horizontal line.

Phillip Marshall, President

Washington County Commissioners

WASHINGTON COUNTY COMMISSIONERS

99 PUBLIC SQUARE, SUITE 103

SALEM, INDIANA 47167

(812)883-4805

CORRECTIVE ACTION PLAN

FINDING 2017-003

Contact Person Responsible for Corrective Action: Phillip Marshall, Washington County Commissioner

Contact Phone Number: 812-883-4805

We concur with the findings.

Description of Corrective Action Plan:

Washington County, Indiana Government has developed the following plan in the implementation of all grant funds received and distributed as pass-through entity of Federal and State of Indiana funds.

Submission, Monitoring, Authorization: The agency receiving an awarding of funds must supply agency's name, address, contact, phone number, email address and DUNS number before receiving any funding. The agency is required to submit signed authorization with dated itemized invoice(s) and claim form (county form 17 as prescribed by the Indiana State Board of Accounts) to the office of the Washington County Auditor. All claims will be reviewed and signed by the County Auditor per statement "I hereby certify the attached invoice(s) or bill(s) is (are) true and correct and I have audited same in accordance with IC 5-11-10-2". The County Auditor will submit the claim for review and approval by the Washington County Board of Commissioners during their monthly meeting. With final approval of the Washington County Board of Commissioners the claim will be paid. It will be required that the agency provide an annual report and annual financial statement audit report updating the progress of the grants use be presented in writing to the Auditor for the Washington County Board of Commissioners review and approval.

Accounting, Auditing, Monitoring: The Washington County Auditors Office accounts receivable and accounts payable deputy is responsible for accounting, auditing and monitoring of funds from grants which are received and processed through this unit.

Proper acknowledgement of funds received from grant agencies with all proper authorized documentation supplied with information as to name of agency/department, address, authorized contact, whom is receiving the funding, DUNS number, location, complete description of use and/or materials and amount of itemized fund clearly stated with the total amount due. The total amount received by the Washington County Auditor will be disbursed.

All funds received are electronically recorded with paper documents filed with account number, check numbers, process date and deposited with the Treasurer of Washington County, Indiana.

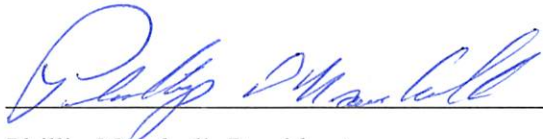
Funds processed for payment require proper documentation before electronically distributed to the proper unit. Proper documentation information as to the agency, contact name, date, account/grant number, address, complete itemized description of used and/or materials, amount of itemized fund clearly stated with the total amount due and signed by authorized official, printed name, date and title stated on invoice and claim of unit requesting payment.

Paper document copies are filed for record verification of complete process in the office of the Auditor. Washington County Board of Commissioners, Washington County Council and the Auditor will review all Hoosier Hills Pact A-133 audit reports and tracking of said reports. Audits will be conducted by the Indiana State Board of Accounts with reviews held in stated meetings. Recommendations and reporting must be adhered to promptly by all agencies involved.

All reporting of audits is held by the Indiana State Board of Account and posted as required for public inspection on Indiana Gateway as required by law.

Anticipated Completion Date: Immediately

Signed the 05th Day of June, 2018.



Phillip Marshall, President

Washington County Commissioners

BOARD OF COUNTY COMMISSIONERS
WASHINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 18, 2018, with Phillip D. Marshall, President of the Board of County Commissioners, and Todd M. Ewen, President of the County Council.

COUNTY TREASURER
WASHINGTON COUNTY

COUNTY TREASURER
WASHINGTON COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

The County converted the accounting software to a new system in October 2014. After the conversion, the monthly bank reconciliations no longer reconciled and were out of balance by an amount referred to as a "computer conversion error." The amount changed each month. The amount identified as "computer conversion error" at December 31, 2017, was \$18,041.

In 2018, the County discovered that payroll transactions were not being processed properly and caused some of the reconciliation issues. Although payroll is currently being processed correctly, the County Treasurer's and County Auditor's Offices are aware that they have not corrected all of the reconciliation issues. The Treasurer is continuing to work with the software vendor to identify the problems.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana)

Response to Exit Conference

State Board of Accounts Field Audit for January 1, 2017 – December 31, 2017

Date of Exit Conference: June 12, 2018

Treasurer, Washington County

June 15, 2018

In response:

As the incoming officeholder for the Washington County Treasurer, I found that the county payroll deductions were out of balance. Deputy Treasurer and bookkeeper Lynda Zink brought to my attention of the discrepancy, what she had done to balance the Treasurer's cash book, asking for corrections to be made on the Auditor's Office side, inquiring for help from the software vendor LOW, and the non-responsive attention that the previous office holder gave to the matter. So, our endeavor began to have support help from LOW come on-sight and look into the matter. Asking their guidance to make corrections, which continued throughout 2017.

We also encountered another issue after the December 2017 Settlement. The corrections made had to then roll over to the 2018 Spring Settlement. These problems occurred with the BPPE collections of Personal Property and LIT.

Both of these issues left us out of balance at end of 2017 in the amount of \$18,040.57.

\$375.00BPPE

\$11,855.48 LIT

\$12,230.48 2017 Fall Settlement correction found in 2018 Spring Collection.

\$5,810.09 Payroll deduction issues.

\$18,040.57 Exit conference rounded to \$18,041.00

Since our audit began in 2018, the State Board of Accounts field auditor, Phyllis Moffatt, provided our office with an excel spreadsheet to help in tracking items, and leaving notes for future audits. SBOA advised us, how to mark items as "identified" and "unidentified". We feel this is a good tool to aid us in research and daily activity.

As we continued into 2018 with the Spring Settlement, our office has been able to "identify" and correct these issues, to bring the balance to \$5,810.09. We have identified outstanding payroll deductions that are still on bank statements. The Auditor's Office will be making corrections on their side to reconcile those outstanding deductions.

As an officeholder coming into this situation, I feel that I am taking the heat for others inability, or lack thereof. I also feel that the previous officeholder and other current

officeholders have not been involved in daily office work to know, if the daily, weekly, bi-weekly, monthly and year end work was done correctly, or at least follow up in managing their respective office.

I feel Lynda has went above and beyond to try and find help, ask questions, inform other workers of needed corrections, having received no answers or solutions, until now.

We continue to work at having a balanced cash book and bank statements, with the help of support staff from LOW and dedicated office staff between the Treasurer and Auditor offices who care about Washington County.

Submitted by:

Shirley Batt, Treasurer, Washington County

COUNTY TREASURER
WASHINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 12, 2018, with Shirley Batt, County Treasurer, and Lynda Zink, First Deputy Treasurer.

The contents of this report were discussed on June 18, 2018, with Phillip D. Marshall, President of the Board of County Commissioners, and Todd M. Ewen, President of the County Council.