

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

BARTHOLOMEW COUNTY, INDIANA

January 1, 2016 to December 31, 2016



FILED
02/01/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Barbara J. Hackman	01-01-16 to 12-31-18
County Treasurer	Pia M. O'Connor	01-01-16 to 12-31-18
Clerk of the Circuit Court	Jay Phelps	01-01-16 to 12-31-18
County Sheriff	Matt Myers	01-01-16 to 12-31-18
President of the County Council	Bill Lentz Laura DeDomenic Mark Gorbett	01-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18
President of the Board of County Commissioners	Rick Flohr Carl H. Lienhoop Larry Kleinhenz	01-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

This report is supplemental to our audit report of Bartholomew County (County), for the period from January 1, 2016 to December 31, 2016. 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

December 10, 2018

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COUNTY AUDITOR
BARTHOLOMEW COUNTY

COUNTY AUDITOR
BARTHOLOMEW COUNTY
FEDERAL FINDINGS

FINDING 2016-001

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

Repeat Finding

This is a repeat of finding from the immediately prior audit. The prior audit finding number was 2015-001.

Condition

The County had not established effective internal controls over the financial information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the County's Schedule of Expenditures of Federal Awards (SEFA). One employee prepared the SEFA without evidence of a review or approval process, or other compensating controls.

Context

Due to the lack of controls, the SEFA contained the following errors:

1. The federal expenditures for 8 programs were overstated in the aggregate amount of \$225,055.
2. The federal expenditures for 2 programs were understated in the aggregate amount of \$29,769.
3. The federal expenditures for 17 programs were omitted in the aggregate amount \$636,641.
4. Three state grants were incorrectly reported as federal grants.
5. One federal grant and its federal expenditures was listed more than once.
6. Five federal grants listed the wrong pass-through entity identifying 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:

"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.

COUNTY AUDITOR
BARTHOLOMEW COUNTY
FEDERAL FINDINGS
(Continued)

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. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities. . . .

- Accurate and timely recording of transactions. . . ."

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 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."

COUNTY AUDITOR
BARTHOLOMEW COUNTY
FEDERAL FINDINGS
(Continued)

Cause

The County's management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

The failure to establish and properly implement internal controls enabled material misstatements to go undetected. The SEFA contained the errors identified in the *Context*.

Recommendation

We recommended that the County's management establish controls to ensure accurate reporting of the SEFA.

Views of Responsible Officials

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

FINDING 2016-002

Subject: Financial Transactions and Reporting - County Auditor
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat of a finding from the immediately prior audit. The prior audit number was 2015-003.

Condition

There were deficiencies in the internal control system of the County Auditor's office related to financial transactions and reporting.

Annual Financial Report

One employee prepared and submitted the County's financial information into the Indiana Gateway for Government Units financial reporting system, which was the source of the Annual Financial Report and financial statement, without an oversight, review, or approval process.

Self-Insurance Fund Transactions

The County contracted with a third-party administrator (TPA) to administer the County's self-insurance health insurance fund (Dunn & Associates Insurance fund). One employee of the County Auditor's office was responsible for preparing the journal entries and making the transfers from the various paying funds to the self-insurance funds held by the TPA. The County Auditor did not certify these disbursements, nor were they presented to the Board of County Commissioners for approval.

COUNTY AUDITOR
BARTHOLOMEW COUNTY
FEDERAL FINDINGS
(Continued)

The TPA provided the County with monthly reports, ledger, and other information, but did not provide a detailed check register for all months to support the disbursement amounts from the self-insurance funds. There was no evidence of a control, such as an oversight, review, or approval process, over the various reports.

Monthly reconciliations were not reviewed or approved by someone other than the person completing the reconciliations. This was the case for the entire audit period.

Context

Due to the lack of internal controls, the Annual Financial Report contained the following errors:

1. Receipts and disbursements of the payroll deductions and net pay funds were not recorded. As a result, the receipt and disbursement transactions reported in both the County's ledger and financial statement were understated by \$33,062,768.
2. The Clerk of the Circuit Court trust account receipts were overstated by \$1,300,783; disbursements were understated by \$553,991. The ISETS receipts and disbursements were understated by \$1,477,863 and \$1,472,689, respectively.
3. Receipts and disbursements of the County's Dunn & Associates Insurance fund were understated by \$86,591 and \$12,418, respectively.
4. The County Treasurer did not prepare and submit to the County Auditor a supplemental Annual Financial Report showing receipt of the after-settlement collections as reflected in the County Treasurer's Cash Book at December 31, 2016. As a result, the receipts, disbursements, and ending cash and investment balance of the County Treasurer fund were understated by \$1,958,714, \$2,189,448, and \$1,958,714, respectively.

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

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. . . ."

COUNTY AUDITOR
BARTHOLOMEW COUNTY
FEDERAL FINDINGS
(Continued)

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

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 Auditors of Indiana, Chapter 1)

Cause

The County's management had not established a proper system of internal control to ensure proper financial transactions and reporting.

Effect

The failure to establish controls enabled misstatements or irregularities to remain undetected. 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 provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

Recommendation

We recommended that the County establish a system of internal controls related to financial transactions and reporting.

Views of Responsible Officials

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



CORRECTIVE ACTION PLAN

FINDING 2016-001

Contact Person Responsible for Corrective Action: **Barbara J. Hackman**
Contact Phone Number: **812-379-1510**

Views of Responsible Official:

I agree with the findings as listed.

Description of Corrective Action Plan:

We are continuing our process of implementing proper Internal Controls set by the SBOA in their 2015 guidance manual, Uniform Internal Control Standards for Indiana Political Subdivisions, which our County Commissioners have adopted in 2016 as required.

The required training of personnel concerning internal control standards and procedures has been implemented and certifications are available in my office for review.

We will continue to strive to meet the required aspects of the Internal Control Standards and will put into place a proper system that will be helpful in creating efficiencies so that any errors are detected and corrective measures are made as needed.

Anticipated Completion Date: A continuing process.

Barbara J. Hackman
(Signature)

Auditor
(Title)

12/3/2018
(Date)



CORRECTIVE ACTION PLAN

FINDING 2016-002

Contact Person Responsible for Corrective Action: **Barbara J. Hackman**
Contact Phone Number: **812-379-1510**

Views of Responsible Official:

I agree with the findings as listed.

Description of Corrective Action Plan:

We are continuing our process of implementing proper Internal Controls set by the SBOA in their 2015 guidance manual, Uniform Internal Control Standards for Indiana Political Subdivisions, which our County Commissioners have adopted in 2016 as required.

The required training of personnel concerning internal control standards and procedures has been implemented and certifications are available in my office for review.

We will continue to strive to meet the required aspects of the Internal Control Standards and will put into place a proper system that will be helpful in creating efficiencies so that any errors are detected and corrective measures are made as needed.

Anticipated Completion Date: A continuing process

Barbara J. Hackman
(Signature)

Auditor
(Title)

12/3/2018
(Date)

COUNTY AUDITOR
BARTHOLOMEW COUNTY
AUDIT RESULTS AND COMMENTS

COUNTY PRESCRIBED CHART OF ACCOUNTS

This is a repeat result and comment from the prior three audits. The prior report numbers were B44238, B48695, and B48796.

The County did not implement the new chart of accounts prescribed by the Indiana State Board of Accounts as required by January 1, 2013.

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

All counties must implement the use of the new chart of accounts by January 1, 2012. (The County Bulletin and Uniform Compliance Guidelines, January 2011)

The deadline has been extended to January 1, 2013. (The County Bulletin and Uniform Compliance Guidelines, January 2012)

FUND SOURCES AND USES - TRANSFERS BETWEEN FUNDS

The following transfers between funds were made by the County Auditor without approval by ordinance from the County Council:

Transfer From	Transfer To	Amount
Veterans Court Fund (720)	Veterans Court Collections (038)	\$ 980.00
Clerk's Perpetuation (1119)	Alcohol and Drug Services (010)	25,000.00
Adult Probation Administration (2000)	Adult Probation Services	61,000.00
20.205 Grant #15-GCF-LPA-02 (864)	CEDIT County Share (1112)	180,575.98
20.205 Grant #15-GCF-LPA-02 (864)	Cumulative Bridge (1135)	436,875.96
20.205 Grant #15-GCF-LPA-02 (864)	Local Road and Street (1169)	146,966.38
Community Corrections - CTP (1123)	Community Corrections/Project Income (022)	94,700.00
County User Fees (2500)	Pre-Trial Diversion (312)	76,945.52
County User Fees (2500)	Judgments Due Law Enforcement (7305)	19,580.00
County User Fees (2500)	Alcohol and Drug Services (010)	141,000.00
Total		\$ 1,183,623.84

COUNTY AUDITOR
BARTHOLOMEW COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Indiana Code 36-1-8-4 states in part:

"(a) The fiscal body of a political subdivision may, by ordinance or resolution, permit the transfer of a prescribed amount, for a prescribed period, to a fund in need of money for cash flow purposes from another fund of the political subdivision if all these conditions are met:

- (1) It must be necessary to borrow money to enhance the fund that is in need of money for cash flow purposes.
- (2) There must be sufficient money on deposit to the credit of the other fund that can be temporarily transferred.
- (3) Except as provided in subsection (b), the prescribed period must end during the budget year of the year in which the transfer occurs.
- (4) The amount transferred must be returned to the other fund at the end of the prescribed period. . . ."

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/ resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

COUNTY AUDITOR
BARTHOLOMEW COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 10, 2018, with Barbara J. Hackman, County Auditor; Sandy Beatty, Chief Deputy County Auditor; Larry Kleinhenz, President of the Board of County Commissioners; and Matt Miller, County Council member.

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CLERK OF THE CIRCUIT COURT
BARTHOLOMEW COUNTY

CLERK OF THE CIRCUIT COURT
BARTHOLOMEW COUNTY
FEDERAL FINDING

FINDING 2016-004

Subject: Financial Transactions and Reporting - Clerk of the Circuit Court
Audit Finding: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-002.

Condition

The Clerk of the Circuit Court (Clerk) had not separated incompatible activities related to receipts, disbursements, and cash balances. One individual was responsible for preparing and making bank deposits, reconciling daily cash collections, preparing ISETS bank account reconciliations, recording receipt and disbursements transactions in the ledger, recording adjustments in the ledger, and issuing checks.

Context

Due to the lack of internal controls, the Clerk's trust fund beginning cash balance, receipts, and ending balance were overstated by \$889,904, \$1,300,783, and \$2,744,678, respectively.

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.

CLERK OF THE CIRCUIT COURT
BARTHOLOMEW COUNTY
FEDERAL FINDING
(Continued)

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. . . ."

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 Clerks of the Circuit Court of Indiana, Chapter 1)

Cause

The Clerk had not established a proper system of internal control related to financial transactions and reporting.

Effect

The failure to establish controls enabled misstatements or irregularities to remain undetected. 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 provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

Recommendation

We recommended that the Clerk establish a system of internal controls related to financial transactions and reporting.

Views of Responsible Officials

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



JAY PHELPS
BARTHOLOMEW CIRCUIT / SUPERIOR COURT CLERK
234 WASHINGTON STREET
COURTHOUSE P.O. BOX 924
COLUMBUS, INDIANA 47201
(812) 379-1600

BARTHOLOMEW COUNTY CLERK CORRECTIVE ACTION PLAN


FINDING 2016-004

Contact Person Responsible for Corrective Action: **Jay Phelps**
Contact Phone Number: **812-379-1600**

Views of Responsible Official: We believe that the following write-up in regards to the overstatement of \$889,904, \$1,300,783, and \$2,744,678 was not due to the lack of internal controls, but a lack of our vendor Odyssey, which is ran by the Office of the Indiana Supreme Court, not setting us up with the proper dollar amounts to begin with when transferring our account from CSI to Odyssey. We had just begun using this case new management system, and we were unfamiliar on how to do the reporting at the time. We reached out to Odyssey and they specifically instructed us on how to input these numbers.

Description of Corrective Action Plan: This is no longer an issue because we are now fully utilizing Odyssey and our numbers are accurately accounted for. There was not an issue with the 2017 AFR.

Anticipated Completion Date: January 1, 2018


(Signature)

Bartholomew County Clerk
(Title)

November 30, 2018
(Date)

CLERK OF THE CIRCUIT COURT
BARTHOLOMEW COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 10, 2018, with Jay Phelps, Clerk of the Circuit Court; Julie Robertson, Office Manager; Larry Kleinhenz, President of the Board of Commissioners; and Matt Miller, County Council member.

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COUNTY TREASURER
BARTHOLOMEW COUNTY

COUNTY TREASURER
BARTHOLOMEW COUNTY
FEDERAL FINDING

FINDING 2016-003

Subject: Financial Transactions and Reporting - County Treasurer
Audit Finding: Material Weakness

Condition

There were deficiencies in the internal control system of the County Treasurer related to financial transactions and reporting. The County had not separated incompatible activities related to cash and investments of the financial statement.

One employee performed the reconcilements of the depository account balance with the record balance. There were no controls in place, such as an oversight, review, or approval process, over the bank reconcilements.

Context

The lack of controls was a systemic issue throughout the audit period.

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. . . ."

Cause

Management of the County had not established a proper system of internal control that segregated key functions.

Effect

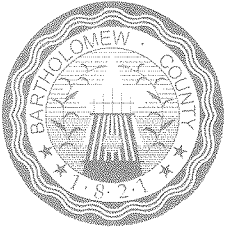
The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

Recommendation

We recommended that the County Treasurer establish a system of internal controls related to financial transactions and reporting of cash and investments.

Views of Responsible Officials

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



BARTHOLOMEW COUNTY TREASURER

PIA O'CONNOR, TREASURER
KARI SPURGEON, CHIEF DEPUTY

CORRECTIVE ACTION PLAN

FINDING 2016-003

Contact Person Responsible for Corrective Action: **Pia M. O'Connor, CPA, MBA**
Contact Phone Number: **812-379-1530**

Views of Responsible Official:

I agree with the finding but want to point out that review or oversight has always been in place throughout my tenure, however may not have always been documented. Further, the State Board of Accounts did not provide their minimum level of internal control standards and guidance manual until late 2015. Mandated implementation of such was in 2016. Specific guidance for this issue was not provided until July of 2017.

Description of Corrective Action Plan:

A thorough review of the bank reconciliations continues to be performed each month by the Treasurer. To prove as such, each reconciliation is initialed and dated.

Anticipated Completion Date: Completed

(Signature)

Treasurer

(Title)

November 29, 2018

(Date)

COUNTY TREASURER
BARTHOLOMEW COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 10, 2018, with Pia M. O'Connor, County Treasurer; Larry Kleinhenz, President of the Board of Commissioners; and Matt Miller, County Council member.