

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

FLOYD COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
08/14/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Scott L. Clark	01-01-15 to 12-31-22
County Treasurer	Lois N. Endris	01-01-17 to 12-31-20
Clerk of the Circuit Court	Christina M. Eurton Danita Burks	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Frank Loop	01-01-15 to 12-31-22
County Recorder	Todd Scannell	01-01-17 to 12-31-20
President of the Board of County Commissioners	Mark Seabrook Billy Stewart	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Brad Striegel Denise Konkle	01-01-18 to 12-31-18 01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF FLOYD COUNTY, INDIANA

This report is supplemental to our audit report of Floyd County (County), for the period from January 1, 2018 to December 31, 2018. 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

July 16, 2019

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COUNTY AUDITOR
FLOYD COUNTY

COUNTY AUDITOR
FLOYD COUNTY
FEDERAL FINDINGS

FINDING 2018-001

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

Repeat Finding

This is a repeat of Finding 2017-001 from the immediately prior audit.

Condition

The County did not have a proper system of internal controls in place over financial transactions and reporting to prevent, or detect and correct, errors. Due to the lack of controls over the input of financial information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the Annual Financial Report (AFR) and the financial statement, material errors remained undetected.

Context

The undetected errors included 3 funds omitted from the AFR and 20 other funds incorrectly stated on the AFR. The net effect of the errors resulted in the beginning cash and investment balances being overstated by \$452,085, receipts being understated by \$26,927,512, disbursements being understated by \$26,832,728, and the ending cash and investment balances being overstated by \$357,301.

Audit adjustments were proposed, accepted by the County, 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. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

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

COUNTY AUDITOR
FLOYD COUNTY
FEDERAL FINDINGS
(Continued)

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.

Effect

The failure to establish and implement controls enabled misstatements or irregularities to remain undetected. The financial statement contained the errors identified in the *Context*.

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.

FINDING 2018-002

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

Repeat Finding

This is a repeat of Finding 2017-002 from the immediately prior audit.

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). No evidence was presented for audit that indicated someone other than the person entering the federal grant information into the Indiana Gateway for Government Units financial reporting system, which is the source of the SEFA, was reviewing the information for accuracy.

Context

The SEFA contained the following errors:

1. Eleven grant awards were omitted resulting in an understatement of expenditures in the amount of \$282,030.
2. Seven grant awards were incorrectly reported resulting in an understatement of expenditures in the amount of \$319,461.

COUNTY AUDITOR
FLOYD COUNTY
FEDERAL FINDINGS
(Continued)

3. There were several instances where the Awarding Agency, Program Title, Project Title, Pass-Through Entity, and CFDA Numbers were incorrectly reported.

The net amount of errors resulted in an understatement of expenditures of \$601,491.

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 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.

COUNTY AUDITOR
FLOYD COUNTY
FEDERAL FINDINGS
(Continued)

- (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 related to the preparation 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 2018-004

Subject: Child Support Enforcement - Reporting
Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 2018
Pass-Through Entity: Indiana Department of Child Services
Compliance Requirement: Reporting
Audit Findings: Material Weakness, Other Matters

Condition

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

COUNTY AUDITOR
FLOYD COUNTY
FEDERAL FINDINGS
(Continued)

Quarterly Incentive Balance Reports were not submitted for all quarters as required. No evidence was provided to indicate that someone other than the preparer of the reports was reviewing the Quarterly Incentive Balance Reports for accuracy and completeness prior to submission.

Context

Two of the four Quarterly Incentive Balance Reports were not submitted by the County Auditor.

There was no indication that any of the Quarterly Incentive Balance reports were reviewed and approved by anyone other than the preparer.

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 200.302(b) states in part:

"The financial management system of each non-Federal entity must provide for the following:

. . .

- (2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.327 Financial reporting and 200.328 Monitoring and reporting program performance. . . .
- (3) Records that identify adequately the source and application of funds for federally funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. . . ."

Cause

The County's management had not designed or implemented effective internal controls that would have ensured compliance with the grant agreement and the Reporting compliance requirement.

Effect

The failure to establish an effective internal control system at the County enabled noncompliance with the grant agreement and the Reporting compliance requirement. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the County.

COUNTY AUDITOR
FLOYD COUNTY
FEDERAL FINDINGS
(Continued)

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 Reporting compliance requirement.

Views of Responsible Officials

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



Scott L. Clark, Auditor of Floyd County

CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: Scott L. Clark
Contact Phone Number: 812-948-5435

Views of Responsible Official: The Auditor concurs with the finding, other than only three funds were omitted.

Description of Corrective Action Plan:

The 20 funds stated in the above finding were clearing funds and involved revenues that were netted against an expense line item. While this still resulted in the correct -0- balance for those funds, I agree that it understated revenues and understated expenses. Hence, the payroll interface to the general ledger has already been revised, where all deductions for payroll taxes and health ins. benefits now interface to the respective revenue accounts in those funds in our general ledger.

The Auditor's office is implementing new review procedures and working with its financial software vendor to ensure that all funds are included in the Annual financial report.

Anticipated Completion Date: Completed

FINDING 2018-002

Contact Person Responsible for Corrective Action: Scott L. Clark
Contact Phone Number: 812-948-5435

Views of Responsible Official: The Auditor concurs with the finding..

Description of Corrective Action Plan:

As a result of the 2017 audit, new procedures regarding grants were approved by the County Commissioners in 2019. However, due to the proximity of previous audit, these procedures were not fully implemented in time for the 2018 audit. Implementation of these new procedures and controls will improve the accuracy of the SEFA statement in the future.

Anticipated Completion Date: March 1, 2020

FINDING 2018-004

Contact Person Responsible for Corrective Action: Scott L. Clark
Contact Phone Number: 812-948-5435

Views of Responsible Official: The Auditor concurs with the finding.

Description of Corrective Action Plan:

In Dept. of Child Services requires a quarterly report be completed online by the 15th of the following month. Curiously, the report cannot and will not be received beyond that date.

The task has now been added to a checklist for quarterly filings and the Auditor has filed on time for the last three quarters. A "completed" email is received to document the filing.

Anticipated Completion Date: Completed



(Signature)



(Title)



(Date)

COUNTY AUDITOR
FLOYD COUNTY
AUDIT RESULTS AND COMMENTS

CERTIFICATION ON INTERNAL CONTROL STANDARDS

The same comment also appeared in prior Report B52338.

The County failed to provide training to all required officials and personnel over the internal control standards adopted as required by Indiana Code 5-11-1-27(g). Although some required officials and personnel did not receive the training, the County Auditor certified in the Gateway for Government Units financial reporting system on March 19, 2019, that the County had provided internal control training to all required employees.

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](#)."

APPROPRIATIONS

The same comment also appeared in prior Report B52338.

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

Fund	Excess Amount Expended
General	\$ 327,693
Auditor's Ineligible Deductions Non-Reverting	79,446

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

Indiana Code 6-1.1-36-17(g) states in part:

"Money deposited under subsection (d)(1) or (d)(2) shall be treated as miscellaneous revenue. Distributions shall be made from the nonreverting fund established under this section upon appropriation by the county fiscal body and shall be made only for the following purposes:

- (1) Fees and other costs incurred by the county auditor to discover property that is eligible for a standard deduction under IC 6-1.1-12-37.
- (2) Other expenses of the office of the county auditor. . . ."

COUNTY AUDITOR
FLOYD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 16, 2019, with Scott L. Clark, County Auditor; Billy Stewart, President of the Board of County Commissioners; Denise Konkle, President of the County Council; Brad Striegel, County Council member; and Steven P. Langdon, County Council Attorney.

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COUNTY TREASURER
FLOYD COUNTY

COUNTY TREASURER
FLOYD COUNTY
FEDERAL FINDING

FINDING 2018-003

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

Repeat Finding

This is a repeat of Finding 2017-003 from the immediately prior audit.

Condition

The County Treasurer did not have a proper system of internal control in place over financial transactions and reporting to prevent, or detect and correct, errors in financial reporting. The County Treasurer had not separated incompatible activities related to receipts and cash and investments. The same individuals responsible for collecting and depositing funds and recording financial activity also performed the bank reconciliations without any compensating controls to verify the accuracy of the reconcilements.

Context

Depository reconciliations of the fund balances to the bank account balances in the County Treasurer's office were conducted; however, the reconciliations contained errors and did not balance. A comparison of the Treasurer's Daily Balance of Cash and Depositories, Form 47 (Cash Book) to the bank accounts on December 31, 2018, indicated a cash long of \$434,390.

At December 31, 2018, financial activity had been received, but not recorded to the financial records by year end. The following problems were identified with the timely recording of financial transactions:

1. License excise tax and other electronically deposited items were recorded up to four months after it was deposited into the bank account.
2. Unidentified reconciling items were shown for up to a year and no corrections have been made to the financial records.
3. Some interest earnings are not being properly and timely recorded.

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 TREASURER
FLOYD COUNTY
FEDERAL FINDING
(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 5-13-6-1(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 Counties of Indiana, Chapter 1)

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

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 Counties of Indiana, Chapter 1)

Cause

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

Effect

The failure to establish and implement controls enabled misstatements or irregularities to remain undetected.

Recommendation

We recommended that the County establish a system of internal controls related to financial transactions and reporting. We also recommended that all financial transactions be recorded and accounted for timely and any reconciling items be corrected 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.



Lois N. Endris
Floyd County Treasurer

CORRECTIVE ACTION PLAN

FINDING 2018-003


Contact Person Responsible for Corrective Action: Lois N. Endris, County Treasurer
Contact Phone Number: 812-948-5477

Views of Responsible Official: I concur with the findings

Description of Corrective Action Plan:

1. Excise tax is currently being deposited on a timely basis
2. Unidentified reconciling items have been addressed, identified and corrected
3. Interest earnings are being received in on a timely monthly basis

Anticipated Completion Date: current


Lois N. Endris

Treasurer

(Title)

6-20-19

(Date)

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COUNTY TREASURER
FLOYD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 16, 2019, with Lois N. Endris, County Treasurer; Scott L. Clark, County Auditor; Billy Stewart, President of the Board of County Commissioners; Denise Konkle, President of the County Council; Brad Striegel, County Council member; and Steven P. Langdon, County Council Attorney.

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BOARD OF COUNTY COMMISSIONERS
FLOYD COUNTY

BOARD OF COUNTY COMMISSIONERS
FLOYD COUNTY
AUDIT RESULT AND COMMENT

TRAINING ON INTERNAL CONTROL STANDARDS

The same comment also appeared in prior Reports B52313 and B52338.

Officers and employees whose official duties include receiving, processing, depositing, disbursing or otherwise having access to funds that belong to the political subdivision, or another governmental entity had not received training concerning the internal control standards and procedures adopted by the County in Ordinance No. 2016-14.

Indiana 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."

BOARD OF COUNTY COMMISSIONERS
FLOYD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 16, 2019, with Billy Stewart, President of the Board of County Commissioners; Denise Konkle, President of the County Council; Brad Striegel, County Council member; and Steven P. Langdon, County Council Attorney.

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COUNTY COUNCIL
FLOYD COUNTY

COUNTY COUNCIL
 FLOYD COUNTY
 AUDIT RESULT AND COMMENT

APPROPRIATIONS

The same comment also appeared in prior Report B52338.

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

Fund	Excess Amount Expended
General	\$ 327,693
Auditor's Ineligible Deductions Non-Reverting	79,446

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

Indiana Code 6-1.1-36-17(g) states in part:

"Money deposited under subsection (d)(1) or (d)(2) shall be treated as miscellaneous revenue. Distributions shall be made from the nonreverting fund established under this section upon appropriation by the county fiscal body and shall be made only for the following purposes:

- (1) Fees and other costs incurred by the county auditor to discover property that is eligible for a standard deduction under IC 6-1.1-12-37.
- (2) Other expenses of the office of the county auditor. . . ."

COUNTY COUNCIL
FLOYD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 16, 2019, with Billy Stewart, President of the Board of County Commissioners; Denise Konkle, President of the County Council; Brad Striegel, County Council member; and Steven P. Langdon, County Council Attorney.