

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

CITY OF BLOOMINGTON

MONROE COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED

09/11/2019

Reissued September 29, 2020, to correct the Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, and the Schedule of Findings and Questioned Costs to include Finding 2018-001.

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With <i>Government Auditing Standards</i>	3-4
Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	5-7
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards	10-11
Notes to Schedule of Expenditures of Federal Awards.....	12
Schedule of Findings and Questioned Costs.....	13-15
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	18
Corrective Action Plan	19
Other Reports.....	20

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Jeffrey H. Underwood	01-01-18 to 12-31-19
Mayor	John Hamilton	01-01-16 to 12-31-19
President of the Board of Public Works	Kyla Cox Deckard	01-01-18 to 12-31-19
President of the Common Council	Dave Rollo	01-01-18 to 12-31-19
Director of Utilities	Victor Kelson	01-01-18 to 12-31-19



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE CITY OF BLOOMINGTON, MONROE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the City of Bloomington, for the year ended December 31, 2018, and the related notes to the financial statement, which collectively comprise the City's financial statement and have issued our report thereon dated August 19, 2019, wherein we noted the City followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the City's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

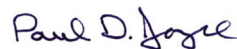
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

August 19, 2019



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF THE CITY OF BLOOMINGTON, MONROE COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited the City of Bloomington's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2018. The City's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the City's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the City's compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Opinion on the Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2018.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001, that we consider to be material weaknesses.


The City's response to the internal control over compliance finding identified in our audit is described in the accompanying Corrective Action Plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statement of the City, as of and for the year ended December 31, 2018, and the related notes to the financial statement. We issued our report thereon dated August 19, 2019, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with U.S. Generally Accepted Accounting Principles, and an unmodified opinion was issued regarding the presentation in accordance with the Regulatory Basis of Accounting. Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.


Paul D. Joyce, CPA
State Examiner

August 19, 2019, except for the audit of the Highway Planning and Construction Cluster, for which the date is June 25, 2020

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the City. The schedule and notes are presented as intended by the City.

CITY OF BLOOMINGTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Department of Agriculture					
Child Nutrition Cluster					
Summer Food Service Program for Children	Indiana Department of Education				
2018 Summer Food 201-18-G18004		10.559	FY 2018	\$ -	\$ 14,824
Total - Child Nutrition Cluster				-	14,824
Total - Department of Agriculture				-	14,824
Department of Housing and Urban Development					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	Direct grant				
CDBG 250-15-150000		14.218	B14MC180013	-	2,735
CDBG 250-15-150000			B15MC180013	-	50,597
CDBG 250-15-150000			B16MC180013	-	21,476
CDBG 250-15-150000			B17MC180013	-	322,558
CDBG 250-15-150000			B18MC180013	198,624	160,376
Total - Community Development Block Grants/Entitlement Grants				198,624	557,742
Total - CDBG - Entitlement Grants Cluster				198,624	557,742
Housing Counseling Assistance Program	Direct grant				
Housing Counseling 256-15-150002		14.169	HC160421015	-	1,919
Housing Counseling 256-15-150002			HC170421015	-	6,014
Total - Housing Counseling Assistance Program				-	7,933
Home Investment Partnerships Program	Direct grant				
HOME 254-15-150000		14.239	M13MC180200	-	95
HOME 254-15-150000			M14MC180200	-	198,023
HOME 254-15-150000			M15MC180200	41,665	85,253
HOME 254-15-150000			M16MC180200	-	18,329
HOME 254-15-150000			M17MC180200	-	40,141
HOME 254-15-150000			M18MC180200	-	193
Total - HOME-Investment Partnerships Program				41,665	342,034
Total - Department of Housing and Urban Development				240,289	349,967
Department of Justice					
Missing Children's Assistance	Indiana State Police				
2017 ICAC 249-14-G18002		16.543	#24467	-	7,211
2016 ICAC 249-14-G17003			2014-MC-FX-K018	-	2,292
Total - Missing Children's Assistance				-	9,503
Edward Byrne Memorial Justice Assistance Grant Program	Direct Grant				
2015 USDOJ JAG Grant 249-14-G16008		16.738	2015-dj-bx-0990	4,772	23,860
Total - Edward Byrne Memorial Justice Assistance Grant Program				4,772	23,860
Equitable Sharing Program	Direct grant				
Equitable Sharing 2018 355-14-149999		16.922	FY 2018	-	167,262
Total - Department of Justice				4,772	200,625

CITY OF BLOOMINGTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation				
Intersection Improvement on ST 1029 Tapp and Rockport 601-02-020000 & 439-15-159015		20.205	PO 10813662 & 17807671	-	63,333
Preliminary Engineering for Traffic Sign Modernization Sync 601-02-020000			PO 16809364	-	5,224
Intersection Improvement Old State Rd 37 and N Dunn 601-02-020000			PO 16814382	-	4,121
MPO FY18 101-13-130000			PO 17805393	4,141	154,849
Safety Revisions on Curb Ramps in Various Locations 439-15-159002			PO 17813987	-	3,372
Traffic Signal Upgrade at 2nd & College 439-15-159002			PO 17817010	-	35,089
Traffic Signal Upgrade at 3rd & Woodcrest 101-13-130000			PO 17817011	-	44,848
Bike/Ped Facilities on W 2nd/W Bloomfield 439-15-159001			PO 17817365	-	32,671
Multiuse Path on Winslow from Henderson to Highland 978-06-06016D			PO 17818655	-	54,853
West 17th St Reconstruction Project 439-15-159006 & 601-02-020000			PO 17818704	-	576,578
Bike/Ped Facilities on S Henderson from Eastern Terminal of Black Lumber Tail to Winslow 978-06-06016D			PO 17819390	-	34,581
Bike/Ped Facilities on E Rogers Rd at Jackson Creek Bridge to the Strands Drive 978-06-06016D			PO 17819391	-	22,629
Intersection Improvement W/ New Signals at Various Locations 978-06-06016B			PO 18808381	-	28,050
Bike/Pedestrian Facilities for the multi-use trails on Sare Road 978-06-06016B			PO 18815015	-	49,711
Bike/Pedestrian Facilities on Jackson Creek Trail Phase 2 978-06-06016C			PO 18815049	-	26,051
Total - Highway Planning and Construction Cluster				4,141	1,135,960
Highway Safety Cluster					
State and Community Highway Safety 2018 OPO 249-14-G17016	Indiana Criminal Justice Institute	20.600	D3-18-11857	17,390	44,076
Total - Highway Safety Cluster				17,390	44,076
Minimum Penalties for Repeat Offenders for Driving While Intoxicated FY 2018 DUI Task Force Indiana Enforcement Grant 249-14-G17017	Indiana Criminal Justice Institute	20.608	D3-18-12035	471	3,972
Total - Department of Transportation				22,002	1,184,008
National Endowment for the Arts					
Promotion of the Arts Partnership Agreements 2018 Community Engagement 249-04-G18007	Indiana Arts Commission	45.025	FY 2018	2,000	5,000
Total - National Endowment for the Arts				2,000	5,000
Department of Education					
Twenty-First Century Community Learning Centers 2018-2019 21st CCLC Grant for Monroe County School Corporation 201-18-G18008 2017-2018 21st CCLC Grant for Monroe County School Corporation 201-18-G17013	Monroe County Community School Corp	84.287	FY 2018 FY 2017	- -	11,503 20,931
Total - Twenty-First Century Community Learning Centers				-	32,434
Total - Department of Education				-	32,434
Department of Health and Human Services					
Maternal and Child Health Services Block Grant to the States Yapa Grant 201-18-G17014	Indiana Department of Health	93.994	SCHM# 0022365 PO 18524512	-	6,417
Total - Department of Health and Human Services				-	6,417
Total federal awards expended				\$ 269,063	\$ 2,351,017

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CITY OF BLOOMINGTON
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the City under programs of the federal government for the year ended December 31, 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the City, it is not intended to and does not present the financial position of the City.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 2. Indirect Cost Rate

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF BLOOMINGTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	yes

Identification of Major Program and type of auditor's report issued on compliance for it:

<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
Highway Planning and Construction Cluster	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

CITY OF BLOOMINGTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2018-001

Subject: Highway Planning and Construction Cluster - Internal Controls

Federal Agency: Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Federal Award Numbers and Years (or Other Identifying Numbers): PO 10813662 & 17807671
PO 16809364, PO 16814382
PO 17805393, PO 17813987
PO 17817010, PO 17817011
PO 17817365, PO 17818655
PO 17818704, PO 17819390
PO 17819391, PO 18808381
PO 18815015, PO 18815049

Pass-Through Entity: Indiana Department of Transportation

Compliance Requirements: Cash Management; Matching, Level of Effort,
Earmarking; Period of Performance

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2017-002.

Condition and Context

An effective internal control system was not in place at the City in order to ensure compliance with requirements related to the grant agreement and the compliance requirements listed above.

Cash Management

For each vendor invoice received, an LPA Voucher was completed and submitted to the Indiana Department of Transportation (INDOT) for reimbursement. There was no supporting documentation attached to the LPA Voucher, which included the date of the payment to the vendor. There was not any auditable review of this document by another individual presented for audit.

Matching

For each vendor invoice received, an LPA Voucher was filled out and submitted to INDOT showing the matching percentage and the amount to be covered by local funds. There was not any auditable review of this document by another individual presented for audit.

Period of Performance

For each invoice received, an LPA Voucher was filled out and submitted to INDOT for reimbursement. This voucher showed the dates covered by the claims. There was not any auditable review of this document by another individual presented for audit.

The lack of controls was a systemic issue throughout the audit period. None of the LPA Vouchers submitted for audit showed evidence of review.

CITY OF BLOOMINGTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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). . . ."

Cause

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

Effect

The failure to establish an effective internal control system placed the City at risk of noncompliance with the grant agreement and the compliance requirements listed above.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the City's management establish controls related to the grant agreement and the compliance requirements listed above.

Views of Responsible Officials

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

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AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the City. The documents are presented as intended by the City.



**JOHN HAMILTON
MAYOR**

CITY OF BLOOMINGTON

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**JEFFREY UNDERWOOD
CONTROLLER**

CONTROLLER'S OFFICE

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Date August 6, 2019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

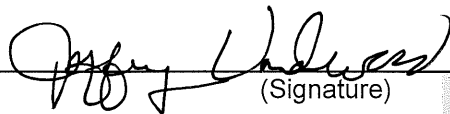
Fiscal year in which the finding initially occurred: 2017
Contact Person Responsible for Corrective Action: Jeffrey Underwood
Contact Phone Number: (812) 349-3412

Status of Audit Finding: Deputy Controller will reconcile and once completed will print out for review by the Controller. The Controller will sign the reconciliation cover sheet for each bank account.

FINDING 2017-002

Fiscal year in which the finding initially occurred: 2017
Pass-Through Entity, if pass-through: Indiana Department of Transportation
Contact Person Responsible for Corrective Action: Jeffrey McMillian & Terri Porter
Contact Phone Number: (812) 349-3412

Status of Audit Finding: The Planning & Transportation staff member responsible for submitting the reimburse request via the State's online system will print out the reimbursement request for review by a supervisor in the department. The supervisor will review and sign the cover sheet for each reimburse request. The staff member will then submit the reimbursement request.


(Signature)

Controller
(Title)

August 6, 2019
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



**JOHN HAMILTON
MAYOR**

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Date June 23, 2020

CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: Jeff McMillian Terri Porter
Contact Phone Number:812-349-3412

Views of Responsible Official:
Jeffrey Underwood, Controller,
Jeff McMillian, Deputy Controller
Terri Porter, Director of Planning & Transportation

This is the Corrective action plan that was put in place in Q4 of 2018. State Board of Accounts did not start the 2017 until September 24, 2018. As soon as we found out there was an issue, we corrected it going forward, but much of 2018 had already passed because of the late start of the 2017 Audit.

Description of Corrective Action Plan:

Fiscal year in which the finding initially occurred: 2017
Pass-Through Entity, if pass-through: Indiana Department of Transportation
Contact Person Responsible for Corrective Action: Jeffrey McMillian & Terri Porter
Contact Phone Number: (812) 349-3412
The Planning & Transpiration staff member responsible for submitting the reimburse request via the State's online system will print out the reimbursement request for review by a supervisor in the department. The supervisor will review and sign the cover sheet for each reimburse request. The staff member will then submit the reimbursement request

Anticipated Completion Date:

Q4 2018

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.