

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

FEDERAL SINGLE AUDIT REPORT  
OF  
ALLEN COUNTY, INDIANA  
January 1, 2018 to December 31, 2018



**FILED**  
09/17/2019



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 Statements 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
Auditee-Prepared Document:	
Summary Schedule of Prior Audit Findings.....	16-17
Other Reports.....	18

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Nicholas D. Jordan	01-19-17 to 12-31-22
County Treasurer	William F. Royce	01-01-17 to 12-31-20
Clerk of the Circuit Court	Lisbeth A. Borgmann Christopher M. Nancarrow	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	David J. Gladioux	01-01-15 to 12-31-22
County Recorder	Anita A. Mather	01-01-15 to 12-31-22
Circuit Court Judge	Honorable Thomas J. Felts	01-01-15 to 12-31-20
Superior Court Judge	Honorable Daniel G. Heath	01-01-15 to 12-31-20
President of the Board of County Commissioners	Therese M. Brown F. Nelson Peters	01-01-17 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Joel M. Benz Thomas A. Harris	01-01-18 to 12-31-18 01-01-19 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

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

TO: THE OFFICIALS OF ALLEN 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 statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Allen County (County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 15, 2019. The opinion on the aggregate discretely presented component units was qualified because a discretely presented component unit was not properly included in the County's financial statements.

***Internal Control over Financial Reporting***

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

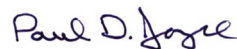
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

August 15, 2019



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Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

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 ALLEN COUNTY, INDIANA

**Report on Compliance for the Major Federal Program**

We have audited Allen County's (County) 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 County'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 County'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 County'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 County's compliance.

***Opinion on the Major Federal Program***

In our opinion, the County 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.

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 Internal Control over Compliance**

Management of the County 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 County'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 County'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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

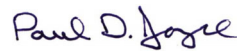
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated August 15, 2019, which contained unmodified opinions on those financial statements except for the aggregate discretely presented component units, for which the opinion was qualified. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 statements. 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 statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such

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)

the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, 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 basic financial statements as a whole.

  
Paul D. Joyce, CPA  
State Examiner

August 15, 2019

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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 prepared by management of the County. The schedule and notes are presented as intended by the County.

ALLEN COUNTY  
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	Pass-Through To Subrecipients	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY 2018	\$ -	\$ 43,137
Total - School Breakfast Program				-	43,137
National School Lunch Program					
Commodities	Indiana Department of Education	10.555	FY 2018	-	83,018
			FY 2018	-	10,387
Total - National School Lunch Program				-	93,405
Total - Child Nutrition Cluster				-	136,542
Total - Department of Agriculture				-	136,542
<u>Department of Justice</u>					
Crime Victim Assistance					
	Indiana Criminal Justice Institute	16.575	D3-17-11386	-	35,765
Total - Crime Victim Assistance				-	35,765
Violence Against Women Formula Grants					
	Indiana Criminal Justice Institute	16.588	D3-17-11331	-	28,348
Total - Violence Against Women Formula Grants				-	28,348
Equitable Sharing Program					
Prosecutor	Direct Grant	16.922	FY 2018	-	10,000
Sheriff			FY 2018	-	317,639
Total - Equitable Sharing Program				-	327,639
Total - Department of Justice				-	391,752
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction					
NIRCC	Indiana Department of Transportation	20.205	DES 1600541	-	673,957
NIRCC			DES 1701253	-	47,744
NIRCC			DES 1801295	-	127,995
NIRCC			DES 1801514	-	6,173
NIRCC			EDS A249-15-ON150059	-	13,375
NIRCC			EDS A249-18-ON180095	-	28,600
Preliminary Engineering			Des. 400582	-	64,805
Construction Engineering			Des. 400584	-	125,079
Preliminary Engineering			Des. 400584	-	1,707
Utility Relocation			Des. 902238	-	13,575
Construction Engineering			Des. 902238	-	33,101
Construction Engineering			Des. 1297238	-	129,054
Final Project close out			Des. 1300311	-	6,142
Preliminary Engineering			Des. 1382100	-	40,918
Right of Way			Des. 1382492	-	48,721
Construction Engineering			Des. 1382493	-	330,973
Preliminary Engineering			Des. 1382497	-	3,112
Construction Engineering			Des. 1382497	-	127,128
Preliminary Engineering			Des. 1382818	-	594
Construction Engineering			Des. 1382818	-	116,857
Construction Engineering			Des. 1383353	-	25,000
Right of Way			Des. 1401272	-	103,400
Preliminary Engineering			Des. 1592872	-	399,751
Construction Engineering			Des. 1600575	-	15,284
Total - Highway Planning and Construction				-	2,483,045
Total - Highway Planning and Construction Cluster				-	2,483,045
Highway Safety Cluster					
State and Community Highway Safety	City of Fort Wayne	20.600	D3-18-11876	-	19,476
Total - State and Community Highway Safety				-	19,476
Total - Highway Safety Cluster				-	19,476

ALLEN COUNTY  
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	Pass-Through To Subrecipients	Total Federal Awards Expended
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	City of Fort Wayne	20.608	D3-18-12042	-	1,962
Total - Minimum Penalties for Repeat Offenders for Driving While Intoxicated				-	1,962
Total - Department of Transportation				-	2,504,483
<u>Environmental Protection Agency</u>					
State Indoor Radon Grants	Indiana State Department of Health	66.032	PO 18521155	-	3,000
Total - State Indoor Radon Grants				-	3,000
Great Lakes Program	Direct Grant	66.469	00E02233	-	13,623
Total - Great Lakes Program				-	13,623
Total - Environmental Protection Agency				-	16,623
<u>Department of Health and Human Services</u>					
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	Indiana State Department of Health	93.539	PO 17532510 PO 18560766	- -	44,645 50,078
Total - PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds				-	94,723
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2018	-	2,731,918
Total - Child Support Enforcement				-	2,731,918
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Indiana Family and Social Services Administration	93.566	PO 18528589	-	6,523
Total - Refugee and Entrant Assistance State/Replacement Designee Administered Programs				-	6,523
State Court Improvement Program	Indiana Supreme Court	93.586	CIP-2017BT	-	32,119
Total - State Court Improvement Program				-	32,119
HIV Prevention Activities Health Department Based	Indiana State Department of Health	93.940	PO 18537516 PO 18503481 PO 20000165	- - -	75,621 29,423 30,136
Total - HIV Prevention Activities Health Department Based				-	135,180
Total - Department of Health and Human Services				-	3,000,463
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	EMC-2017-EP-00002	-	93,301
Total - Emergency Management Performance Grants				-	93,301
Pre-Disaster Mitigation	Indiana Department of Homeland Security	97.047	EMC-2017-PC-0004	-	16,738
Total - Pre-Disaster Mitigation				-	16,738
Total - Department of Homeland Security				-	110,039
Total federal awards expended				\$ -	\$ 6,159,902

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

ALLEN COUNTY  
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 County 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 County, it is not intended to and does not present the financial position of the County.

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

ALLEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statements:

Type of auditor's report issued:	Unmodified for all opinion units except the aggregate discretely presented component units, which was qualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	no

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

Name of Federal Program or Cluster	Opinion Issued
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.

**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



BOARD OF COMMISSIONERS OF THE COUNTY OF ALLEN  
Citizens Square Suite 410 · 200 East Berry Street · Fort Wayne, IN 46802  
Phone: 260.449.7555 FAX: 260.449.7568

RICHARD E. BECK      THERESE M. BROWN      F. NELSON PETERS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2017-001, repeat of 2016-003**

Fiscal year in which the finding initially occurred: 2016

Direct grant from the Department of Justice

Contact Person Responsible for Corrective Action: Chris Cloud, Chief of Staff – Board of Commissioners

Contact Phone Number: 260-449-4752

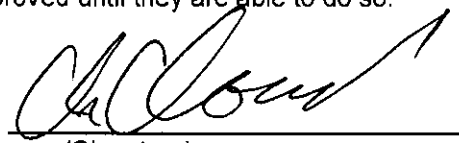
Status of Audit Finding:

In finding 2017-001, the State Board of Accounts recommends that the ***County's management establish controls, including segregation of duties, to ensure compliance with the grant agreement and the Special Tests and Provisions – Wage Rate Requirements compliance requirement.***

Use of Federal Asset Seizure funds by the Allen County Sheriff's Department and Allen County Prosecuting Attorney's Office is difficult for the Board of Commissioners to monitor. While the Purchasing Department is under the banner of the Board of Commissioners, the Sheriff and Prosecutor are not REQUIRED to include Purchasing in their use of asset seizure funds. The Board of Commissioners approved Allen County Code Title 12 – Article 47 in 2002 that states the Sheriff's Federal Asset Seizure Fund "shall be administered by the Allen County Sheriff" and that "The Sheriff shall be charged with compliance with all other aspects of the Federal Forfeited Property Rules." The Board of Commissioners approved Allen County Code Title 12 – Article 78 adopted in 2003 which states likewise for the Prosecutor.

The original Finding 2016-003 is a result of the fact that oversight of the Federal asset seizure funds has been left to the Sheriff and Prosecutor. As elected officials, and in the case of the Prosecutor, an officer of the State of Indiana, the Commissioners do not have any authority over the management, budgeting, or compliance of these two individuals or their departments. However, the Board of Commissioners is responsible for approving expenditures out of county coffers (except for expenditures arising out of the Circuit and Superior Courts).

In an attempt to meet the recommendation of the State Board of Accounts in Finding 2017-001, the Board of Commissioners will request that Allen County Auditor Nick Jordan direct his staff to put a hold on any claims submitted for payment by the Sheriff and the Prosecutor using Federal asset seizure funds. The staff member will be asked to email the employee who submitted the claim, copying Dawn Rose, Purchasing Director and Chris Cloud, Chief of Staff, and request documentation showing compliance with the Department of Justice's Equitable Sharing Program or citing the appropriate provision in said Program guidelines permitting the expense. If the department cannot show compliance or verification, the claim will not be approved until they are able to do so.

  
\_\_\_\_\_  
(Signature)  
Chief of Staff - Board of Commissioners  
\_\_\_\_\_  
(Title)  
6-26-19  
\_\_\_\_\_  
(Date)



**ALLEN COUNTY DEPARTMENT  
OF PUBLIC PURCHASE**

**Dawn Rose, Director**

Citizens Square  
200 E. Berry St., Suite 495  
Fort Wayne, IN 46802

Phone: (260)449-7567  
Fax: (260)449-8978  
[www.co.allen.in.us/purchasing](http://www.co.allen.in.us/purchasing)

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Finding 2017-002

Fiscal year in which the finding initially occurred: 2016

Direct Grant from the Department of Justice

Contact person responsible for corrective action: Dawn Rose

Contact phone number: 260-449-7222

Status of Audit Finding:

When an Allen County department requests the Department of Public Purchase place an order for goods or services over \$25,000 and has informed the purchasing department that federal funds will be used to pay for said order, the buyer requests our administrative assistant to confirm the vendor has not been excluded or disqualified through SAM before placing the order with the vendor. The administrative assistant prints the results of the search and forwards to the buyer. This document is filed with the purchase order.

Dawn Rose Hannicutt  
(Signature)

Purchasing Director  
(Title)

6/24/19  
(Date)

#### OTHER REPORTS

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