

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

ELKHART COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
09/19/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pauline E. Graff	01-01-15 to 12-31-18
	Patricia A. Pickens	01-01-19 to 12-31-22
County Treasurer	Tina M. Bontrager	01-01-17 to 12-31-20
Clerk of the Circuit Court	Wendy S. Hudson	01-01-15 to 08-17-18
	(Vacant)	08-18-18 to 08-19-18
	Christopher Anderson	08-20-18 to 12-31-22
County Sheriff	Bradley D. Rogers	01-01-15 to 12-31-18
	Jeffrey Siegel	01-01-19 to 12-31-22
County Health Office	Dr. Daniel Nafziger	01-01-18 to 01-02-18
	Dr. Lydia K. Mertz	01-03-18 to 12-31-19
President of the Board of County Commissioners	Mike Yoder	01-01-18 to 12-31-19
President of the County Council	John K. Letherman	01-01-18 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

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

This report is supplemental to our audit report of Elkhart 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 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.

Any Corrective Action Plan for the Federal Findings, incorporated within this report, was not verified for accuracy.

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

August 20, 2019

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COUNTY AUDITOR
ELKHART COUNTY

COUNTY AUDITOR
ELKHART COUNTY
FEDERAL FINDINGS

FINDING 2018-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Repeat Finding

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

Condition

There were several deficiencies in the internal control system of the County related to financial transactions and reporting.

Disbursements - Fringe Benefits

There was no oversight or review of the County's share of fringe benefits such as payments to the Public Employee Retirement Fund, long-term disability, and the County's share of Social Security and Medicare. These disbursements were not included on the approved claims docket.

Receipts

There was no oversight or review in the Auditor's office to ensure receipts were posted to the correct fund and for the correct amount.

Cash and Investments

The Clerk's office has a bank reconciliation for the Odyssey system and a bank reconciliation for the ISETS system. These reconciliations are performed by one employee. Although review of the Odyssey bank reconciliation by another employee is in place as indicated by signature, no such review is performed for the ISETS bank reconciliation.

Context

The lack of controls was a systematic issue, which occurred 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.

COUNTY AUDITOR
ELKHART 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. . . ."

Cause

Management of the County had not established a proper system of internal control over financial transactions and reporting.

Effect

The failure to establish a system of internal controls could have enabled misstatements or irregularities to remain undetected.

Recommendation

We recommended that the County establish a system of internal controls related to disbursements - fringe benefits, receipts, and 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.

FINDING 2018-002

Subject: WIC Special Supplemental Nutrition Program for Women, Infants, and Children - Internal Controls
Federal Agency: Department of Agriculture
Federal Program: WIC Special Supplemental Nutrition Program for Women, Infants, and Children
CFDA Number: 10.557
Federal Award Numbers and Years (or Other Identifying Numbers): #40010557WICAD19,
#40010557WPCG019
#40010557WPCG018,
#40010557WICAD18

Pass-Through Entity: Indiana State Department of Health
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles,
Cash Management, Period of Performance, Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediate prior audit. The prior audit finding number was 2017-003.

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 following compliance requirements:

COUNTY AUDITOR
ELKHART COUNTY
FEDERAL FINDINGS
(Continued)

Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance

Fringe benefit claims were not being approved by someone knowledgeable about the grant requirements or by other County officials. Fringe benefit payments were not going through the normal claim approval process.

Cash Management, Reporting

Reimbursement request reports were prepared by the Health Administration Manager without a documented review and approval process.

Context

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

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

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 County at risk of noncompliance with the grant agreement and the compliance requirements listed above. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish a system of internal controls related to the grant agreement and the compliance requirements listed above.

COUNTY AUDITOR
ELKHART COUNTY
FEDERAL FINDINGS
(Continued)

Views of Responsible Officials

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

FINDING 2018-003

Subject: Comprehensive Community Mental Health Services for Children with
Serious Emotional Disturbances (SED) - Suspension and Debarment

Federal Agency: Department of Health and Human Services

Federal Program: Comprehensive Community Mental Health Services for
Children with Serious Emotional Disturbances (SED)

CFDA Number: 93.104

Federal Award Number and Year (or Other Identifying Number): 1H79SM063404-01

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Modified Opinion

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 Procurement and Suspension and Debarment compliance requirement. The County had not designed or implemented effective controls to ensure that the suspension and debarment requirements were met.

The County did not comply with the suspension and debarment requirements. They failed to conduct a search on the System for Award Management system, collect a certification from the entity, or add a clause or condition to the contract for a vendor to determine whether they were suspended or debarred from participation in federal programs.

Context

The lack of internal controls and noncompliance were systemic issues, which occurred throughout the audit period. The vendor represented 100 percent of program disbursements.

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 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

COUNTY AUDITOR
ELKHART COUNTY
FEDERAL FINDINGS
(Continued)

You do this by:

- (a) Checking the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

The County's management had not developed a system of internal controls that would have ensured compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish a system of internal controls to ensure compliance and comply with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

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

FINDING 2018-004

Subject: Comprehensive Community Mental Health Services for Children
with Serious Emotional Disturbances (SED) - Reporting
Federal Agency: Department of Health and Human Services
Federal Program: Comprehensive Community Mental Health Services for Children with
Serious Emotional Disturbances (SED)
CFDA Number: 93.104
Federal Award Number and Year (or Other Identifying Number): 1H79SM063404-01
Compliance Requirement: Reporting
Audit Finding: Material Weakness

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
ELKHART COUNTY
FEDERAL FINDINGS
(Continued)

The County had not designed or implemented adequate policies and procedures to ensure that the Request for Payments and the Quarterly Performance Progress Reports were accurately prepared and reviewed prior to submission. The grant administrator prepared the reports without a proper system of oversight or review.

Context

The lack of internal controls was a systemic issue, which occurred through the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

The County's management had not developed a system of internal controls to ensure compliance with the grant agreement and the Reporting compliance requirement.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the Reporting compliance requirement. A lack of segregation of duties within an internal control system could also allow noncompliance with the compliance requirement and allow the misuse and mismanagement of federal funds could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish a system of internal controls to ensure compliance with 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.

COUNTY AUDITOR
ELKHART COUNTY
FEDERAL FINDINGS
(Continued)

FINDING 2018-005

Subject: Comprehensive Community Mental Health Services for Children with
Serious Emotional Disturbances (SED) - Subrecipient Monitoring
Federal Agency: Department of Health and Human Services
Federal Program: Comprehensive Community Mental Health Services for Children with
Serious Emotional Disturbances (SED)
CFDA Numbers: 93.104
Federal Award Number and Year (or Other Identifying Number): 1H79SM063404-01
Compliance Requirement: Subrecipient Monitoring
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 Subrecipient Monitoring compliance requirement.

The County had not designed or implemented adequate policies and procedures to ensure that the subrecipient had received an annual audit as required. The County did not verify that the subrecipient received an audit as required by the grant agreement.

Context

The lack of internal controls and noncompliance were systemic issues, which occurred throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR section 200.501 states in part:

(a) *Audit required.* A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part. . . .

(f) *Subrecipients and Contractors.* An auditee may simultaneously be a recipient, a subrecipient, and a contractor. Federal awards expended as a recipient or a subrecipient are subject to audit under this part. The payments received for goods or services provided as a contractor are not Federal awards. Section §200.330 Subrecipient and contractor determinations sets forth the considerations in determining whether payments constitute a Federal award or a payment for goods or services provided as a contractor. . . ."

COUNTY AUDITOR
ELKHART COUNTY
FEDERAL FINDINGS
(Continued)

2 CFR section 200.331 states in part:

"All pass-through entities must: . . .

(b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraph (e) of this section, which may include consideration of such factors as: . . .

(2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F—Audit Requirements of this part, and the extent to which the same or similar subaward has been audited as a major program; . . ."

Cause

The County's management had not developed an effective system of internal controls that would have ensured compliance with the grant agreement and the Subrecipient Monitoring compliance requirement.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish a system of internal controls to ensure compliance and comply with the grant agreement and the Subrecipient Monitoring compliance requirement.

Views of Responsible Officials

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

Elkhart County Auditor's Office

CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: Patricia A. Pickens

Contact Phone Number: (574)535-6719


Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: New processes have been implemented to include benefits with payroll to the Commissioners for approval as well as a double check process for entering and checking the quietus as to fund and amount of receipt. Adjustments will be entered and double checked by another employee and initial the changes.


Anticipated Completion Date: All processes have been implemented as of December 20, 2018

Description of Corrective Action Plan: New process has been implemented to review reconcilements in the clerk's office. Odyssey system and ISETS system reconcilements will be done and then reviewed by another bookkeeper or the Clerk and initialed as such.

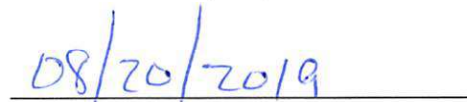
Anticipated Completion Date: Clerk's processes have been implemented as of March 31, 2019.



(Signature)



(Title)



(Date)



Administration

608 Oakland Ave. | Elkhart, IN 46516
574-523-2283 main line | 574-295-6186 fax

elkhartcountyhealth.org

Elkhart County Health Department

CORRECTIVE ACTION PLAN

FINDING 2018-002

Contact Person Responsible for Corrective Action: Concetta Sanfilippo

Contact Phone Number: 574-523-2101

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance

Adjustments and employer benefits were addressed at the County level by being approved by the Commissioners. Payments are reviewed on a monthly bases by the Health Department during the monthly preparation of the reimbursement request.

Period of Performance

Adjustments were addressed at the County level and they are reviewed by the Health Department on a weekly and monthly bases, before and during monthly reimbursement request preparation.

Cash Management, Reporting

A new step has been added to insure review of the invoice. A copy of the signed original invoice submitted to WIC will be returned to Health Administration stating that the invoice was reviewed and the date submitted. Supporting documentation along with a copy of the invoice is sent by courier to the WIC Manager and the Auditors office. The original invoice is sent by email for signature and review. This change was implemented in January of 2019.

Anticipated Completion Date: The process will start immediately.

Concetta Sanfilippo
(Signature)

Administration Manager
(Title)

8-20-2019
(Date)

Striving to improve the lives and health of our community



Public Health
Prevent. Promote. Protect.

Elkhart County Auditor's Office

CORRECTIVE ACTION PLAN

FINDING 2018-003

Contact Person Responsible for Corrective Action: Kris Krueger

Contact Phone Number: (574) 535-6746

Views of Responsible Official: We concur with this finding

Description of Corrective Action Plan: New processes have been put in place to insure that each sub-recipient and/or participant receiving direct federal funds is in compliance with the suspension and debarment requirements. A search of the Excluded Parties List Systems through the System of Award Manager Center will be conducted.

Anticipated Completion Date: New process has been put in place as of August 15, 2019.

Patricia A. Pickens
(Signature)

Auditor
(Title)

08/20/2019
(Date)

Elkhart County Auditor's Office

CORRECTIVE ACTION PLAN

FINDING 2018-004

Contact Person Responsible for Corrective Action: Kris Krueger

Contact Phone Number: (574) 535-6746

Views of Responsible Official: We concur with this finding.

Description of Corrective Action Plan: County grant administrator will prepare Request for Payments and the Quarterly Performance Progress Reports and County Auditor will review for compliance with grant agreement and reporting requirements.

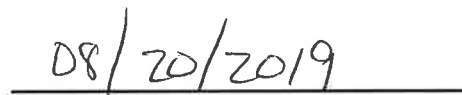
Anticipated Completion Date: New procedures were put in place as of August 20, 2019



(Signature)



(Title)



(Date)

Elkhart County Auditor's Office

CORRECTIVE ACTION PLAN

FINDING 2018-005

Contact Person Responsible for Corrective Action: Kris Krueger

Contact Phone Number: (574)535-6746

Views of Responsible Official: We concur with this finding.

Description of Corrective Action Plan: New process has been put in place to insure Subrecipient has received an audit as prescribed by the grant agreement and a copy of such has been provided to the County Grant Administrator. If Recipient is not satisfied with the findings of the audit of Subrecipient the Recipient reserves the right to conduct its own investigation of the internal controls of the Subrecipient and verify Subrecipient is in compliance with grant agreement.

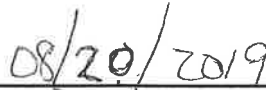
Anticipated Completion Date: New process has been put in place as of August 16, 2019.



(Signature)



(Title)



(Date)

COUNTY AUDITOR
ELKHART COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 20, 2019, with Patricia A. Pickens, County Auditor; Mike Yoder, President of the Board of County Commissioners; John K. Letherman, President of the County Council; Douglas S. Graham, Council member; and Fred Avery, First Deputy County Auditor.

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CLERK OF THE CIRCUIT COURT
ELKHART COUNTY

CLERK OF THE CIRCUIT COURT
ELKHART COUNTY
FEDERAL FINDING

FINDING 2018-001

Subject: Financial Transactions and Reporting

Audit Finding: Material Weakness

Repeat Finding

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

Condition

There were several deficiencies in the internal control system of the County related to financial transactions and reporting.

Disbursements - Fringe Benefits

There was no oversight or review of the County's share of fringe benefits such as payments to the Public Employee Retirement Fund, long-term disability, and the County's share of Social Security and Medicare. These disbursements were not included on the approved claims docket.

Receipts

There was no oversight or review in the Auditor's office to ensure receipts were posted to the correct fund and for the correct amount.

Cash and Investments

The Clerk's office has a bank reconciliation for the Odyssey system and a bank reconciliation for the ISETS system. These reconciliations are performed by one employee. Although review of the Odyssey bank reconciliation by another employee is in place as indicated by signature, no such review is performed for the ISETS bank reconciliation.

Context

The lack of controls was a systematic issue, which occurred throughout the audit period.

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

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 over financial transactions and reporting.

Effect

The failure to establish a system of internal controls could have enabled misstatements or irregularities to remain undetected.

Recommendation

We recommended that the County establish a system of internal controls related to disbursements - fringe benefits, receipts, and 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.

Elkhart County Auditor's Office

CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: Patricia A. Pickens

Contact Phone Number: (574)535-6719

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: New processes have been implemented to include benefits with payroll to the Commissioners for approval as well as a double check process for entering and checking the quietus as to fund and amount of receipt. Adjustments will be entered and double checked by another employee and initial the changes.

Anticipated Completion Date: All processes have been implemented as of December 20, 2018

Description of Corrective Action Plan: New process has been implemented to review reconcilements in the clerk's office. Odyssey system and ISETS system reconcilements will be done and then reviewed by another bookkeeper or the Clerk and initialed as such.

Anticipated Completion Date: Clerk's processes have been implemented as of March 31, 2019.

Patricia A. Pickens
(Signature)

Auditor
(Title)

08/20/2019
(Date)

CLERK OF THE CIRCUIT COURT
ELKHART COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 20, 2019, with Patricia A. Pickens, County Auditor; Mike Yoder, President of the Board of County Commissioners; John K. Letherman, President of the County Council; Douglas S. Graham, Council member; and Fred Avery, First Deputy County Auditor.