

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

WAYNE COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
09/26/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
County Health Department:	
Federal Findings:	
Finding 2018-001	
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Cash Management.....	6-7
Finding 2018-002	
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Procurement and Suspension and Debarment.....	7-9
Finding 2018-003	
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Reporting.....	9-11
Finding 2018-004	
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Special Tests and Provisions - Sliding Fee Discounts.....	11-13
Corrective Action Plan	14-17
Exit Conference	18
County Sheriff:	
Audit Result and Comment:	
Bank Account Reconciliations - Sheriff Inmate Trust and Commissary	20
Exit Conference	21
Clerk of the Circuit Court:	
Audit Result and Comment:	
Bank Account Reconciliations - Clerk Trust.....	24
Official Response.....	25
Exit Conference	26

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kimberly A. Walton	06-05-17 to 12-31-22
County Treasurer	Cathy Williams	01-01-17 to 12-31-20
Clerk of the Circuit Court	Debra Berry	01-01-17 to 12-31-20
County Sheriff	Jeff Cappa Randy Retter	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Debra S. Tiemann Debby Resh	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Kenneth E. Paust	01-01-18 to 12-31-19
President of the County Council	Jeffrey C. Plasterer	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 WAYNE COUNTY, INDIANA

This report is supplemental to our audit report of Wayne 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 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

August 28, 2019

(This page intentionally left blank.)

COUNTY HEALTH DEPARTMENT
WAYNE COUNTY

COUNTY HEALTH DEPARTMENT
WAYNE COUNTY
FEDERAL FINDINGS

FINDING 2018-001

Subject: Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Cash Management

Federal Agency: Department of Health and Human Services

Federal Program: Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)

CFDA Number: 93.224

Federal Award Number and Year (or Other Identifying Number): H80CS29006

Compliance Requirement: Cash Management

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, which would include segregation of duties, was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Cash Management compliance requirement.

There was no review or approval of cash draws before submission for reimbursement to ensure compliance with Cash Management requirements. This was a systemic issue and occurred for 9 of the 12 months of the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards 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 for the Cash Management compliance requirement.

COUNTY HEALTH DEPARTMENT
WAYNE COUNTY
FEDERAL FINDINGS
(Continued)

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the Cash Management 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 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, including segregation of duties, related to the grant agreement and the Cash Management compliance requirement. An internal control system, including segregation of duties, should be designed and operated effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

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: Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Procurement and Suspension and Debarment

Federal Agency: Department of Health and Human Services

Federal Program: Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)

CFDA Number: 93.224

Federal Award Number and Year (or Other Identifying Number): H80CS29006

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Repeat Finding

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

COUNTY HEALTH DEPARTMENT
WAYNE COUNTY
FEDERAL FINDINGS
(Continued)

Condition and Context

An effective internal control system, which would include segregation of duties, 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 did not have an effective internal control system in place to retain evidence it verified vendors and contractors were not suspended or debarred through an annual inspection of the SAM Exclusion list or ensure a clause was contained in the contracts with vendors/contractors.

The lack of 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 Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards 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.

You do this by:

- (a) Checking 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

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 placed the County in noncompliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement. A lack of segregation of duties within an internal control system also allowed noncompliance with the compliance requirement and could allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

COUNTY HEALTH DEPARTMENT
WAYNE COUNTY
FEDERAL FINDINGS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish a system of internal controls, including segregation of duties, related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement. An internal control system, including segregation of duties, should be designed and operated effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

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: Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Reporting
Federal Agency: Department of Health and Human Services
Federal Program: Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)
CFDA Number: 93.224
Federal Award Number and Year (or Other Identifying Number): H80CS29006
Compliance Requirement: Reporting
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2017-004.

Condition and Context

The Health Center did not have an effective internal control system of oversight, review, and approval in place to verify the accuracy of information reported on the required Uniform Data System (UDS) report and Federal Financial Report (SF-425). The Health Center did not accurately complete the required SF-425 reports for 2018.

SF-425 Report Errors:

1. The Quarterly Federal Financial Reports prepared for calendar year 2018 reported federal receipts for both receipts and disbursements. This resulted in disbursements being under and over reported in amounts ranging from (\$47,953) to \$102,753.

COUNTY HEALTH DEPARTMENT
WAYNE COUNTY
FEDERAL FINDINGS
(Continued)

2. In box 10I, the Wayne County Health Department reported federal program income earned that equaled box 10N, the reported program income expended. The program income earned was supported only by a worksheet with one total per each month and did not reconcile to the County Auditor's funds ledger. It would be unlikely that expenditures of program income would equal program income earned exactly.

The lack of 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 200.302(a) states in part:

"Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. . . ."

Cause

Management had not developed a system of 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 placed the County in noncompliance with the grant agreement and the Reporting compliance requirement.

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 Reporting compliance requirement.

COUNTY HEALTH DEPARTMENT
WAYNE 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 2018-004

Subject: Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Special Tests and Provisions - Sliding Fee Discounts

Federal Agency: Department of Health and Human Services

Federal Program: Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)

CFDA Number: 93.224

Federal Award Number and Year (or Other Identifying Number): H80CS29006

Compliance Requirement: Special Tests and Provisions

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2017-005.

Condition and Context

An effective internal control system, which would include segregation of duties, was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions compliance requirement.

The Health Center did not have a system in place to verify the accuracy of the sliding fee discount schedule. The Health Center did not accurately apply sliding fee discounts to patient charges for 2018.

The lack of 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). . . ."

COUNTY HEALTH DEPARTMENT
WAYNE COUNTY
FEDERAL FINDINGS
(Continued)

42 USC 254b(k)(3)(G) states in part:

"the center—

(i) has prepared a schedule of fees or payments for the provision of its services consistent with locally prevailing rates or charges and designed to cover its reasonable costs of operation and has prepared a corresponding schedule of discounts to be applied to the payment of such fees or payments, which discounts are adjusted on the basis of the patient's ability to pay; . . ."

42 CFR 51c.303 states in part:

"A community health center supported under this subpart must: . . .

(f) Have prepared a schedule of fees or payments for the provision of its services designed to cover its reasonable costs of operation and a corresponding schedule of discounts adjusted on the basis of the patient's ability to pay. *Provided*, That such schedule of discounts shall provide for a full discount to individuals and families with annual incomes at or below those set forth in the most recent CSA Poverty Income Guidelines (45 CFR 1060.2) and for no discount to individuals and families with annual incomes greater than twice those set forth in such Guidelines, except that nominal fees for services may be collected from individuals with annual incomes at or below such levels where imposition of such fees is consistent with project goals.

(g) Make every reasonable effort, including the establishment of systems for eligibility determination, billing, and collection, to: . . ."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the grant agreement and the Special Tests and Provisions compliance requirement.

Effect

The failure to establish an effective internal control system placed the County in noncompliance with the grant agreement and the Special Tests and Provisions compliance requirement. A lack of segregation of duties within an internal control system allowed noncompliance with the compliance requirement and could have also 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

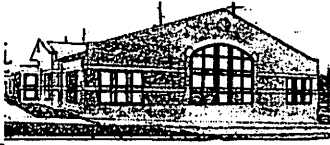
We recommended that the County's management establish a system of internal controls, including segregation of duties, related to the grant agreement and the Special Tests and Provisions compliance requirement. An internal control system, including segregation of duties, should be designed and operated effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely

COUNTY HEALTH DEPARTMENT
WAYNE COUNTY
FEDERAL FINDINGS
(Continued)

basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

Views of Responsible Officials

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



**WAYNE COUNTY COMMUNITY HEALTH CENTER
203 EAST MAIN STREET
RICHMOND, IN 47374
PHONE # 765-973-9294 FAX # 765-973-9233**

CORRECTIVE ACTION PLAN

FINDING 2018-001

**Contact Person Responsible for Corrective Action: Josie Seybold
Contact Phone Number: 765-973-9294**

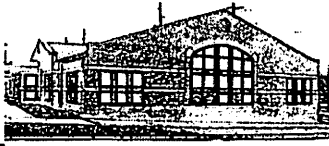
Views of Responsible Official:

We agree that Internal Controls over Cash Management in the draw of federal funds used during the first part of 2018 could be improved and did correct that process in 2018.

Description of Corrective Action Plan:

Prior to drawing federal funds from the Payment Management System, the Chief Financial Officer will prepare a draw summary and detailed spreadsheet identifying the accounts and amounts that will be drawn. These spreadsheets will be forwarded to the CEO of the Health Center for review and approval. The CEO will initial or sign the draw summary indicating approval and return it to the CFO for draw down of funds. A draw confirmation will be sent to the CEO for his review after the draw has been completed.

Anticipated Completion Date: Completed



**WAYNE COUNTY COMMUNITY HEALTH CENTER
203 EAST MAIN STREET
RICHMOND, IN 47374
PHONE # 765-973-9294 FAX # 765-973-9233**

CORRECTIVE ACTION PLAN

FINDING 2018-002

Contact Person Responsible for Corrective Action: Kim Flanigan
Contact Phone Number: 765-973-9243

Views of Responsible Official:

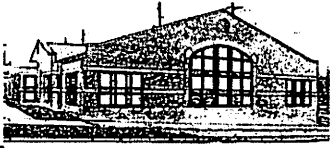
We agree that there was no process in place for an annual check of all vendors on the SAM Exclusion list and that contracts were expired and not renewed or active during much of 2018. This process was corrected in October of 2018.

Description of Corrective Action Plan:

This finding has already been corrected. During January of each year, the COO will check all vendors paid with federal funds against the SAM Exclusion list and print and file the Exclusion Search result in the procurement file. Any vendor found on the SAM Exclusion list will not be an acceptable vendor for the Wayne County Community Health Center. All new vendors will be checked against the SAM Exclusion List prior to procurement. The list of approved vendors will be kept in the procurement file as well as the CEO office and will be reviewed prior to invoice approval.

Contracts will be kept in a tickler file and active contracts will be renewed as needed. All current vendor contracts will be reviewed for terms and updated as needed.

Anticipated Completion Date: Completed



**WAYNE COUNTY COMMUNITY HEALTH CENTER
203 EAST MAIN STREET
RICHMOND, IN 47374
PHONE # 765-973-9294 FAX # 765-973-9233**

CORRECTIVE ACTION PLAN

FINDING 2018-003

Contact Person Responsible for Corrective Action: Ellen Smith
Contact Phone Number: 989-329-1485

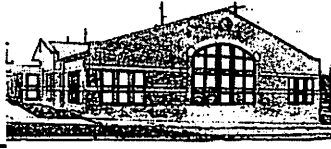
Views of Responsible Official:

We agree that the Quarterly FFR was incorrect due to the timing of the draw downs and have verified with the Payment Management System that we can have a negative cash on hand balance on line c. We also agree that the SF-425 filed erroneously used the accrual basis of accounting for program income.

Description of Corrective Action Plan:

We have reached out to the Payment Management System Accountant for clarification on completing line b of the quarterly FFR and have received appropriate instructions. We will use the Cash Basis of Accounting for program income on the SF-425 and will reconcile to the County Auditor's funds ledger. The most recently filed SF-425 will be amended to reflect these corrections.

Anticipated Completion Date: December 31, 2019



**WAYNE COUNTY COMMUNITY HEALTH CENTER
203 EAST MAIN STREET
RICHMOND, IN 47374
PHONE # 765-973-9294 FAX # 765-973-9233**

CORRECTIVE ACTION PLAN

FINDING 2018-004

Contact Person Responsible for Corrective Action: Josie Seybold
Contact Phone Number: 765-973-9294

Views of Responsible Official:

We agree that the Internal Controls over Program Income could be improved.

Description of Corrective Action Plan:

This finding has been partially corrected. It was noted that one employee consistently misapplied the sliding fee discount and would benefit from additional training. We have developed a new employee orientation to ensure that all applicable employees are appropriately trained in the implementation of the sliding fee discount scale and are setting up an internal audit schedule to monitor compliance.

Anticipated Completion Date: December 31, 2019

COUNTY HEALTH DEPARTMENT
WAYNE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 28, 2019, with Kimberly A. Walton, County Auditor; Kenneth E. Paust, President of the Board of County Commissioners; Jeffrey C. Plasterer, President of the County Council; Christopher Beeson, County Council member; Robert Chamness, County Council member; and Ronald L. Cross, County Attorney.

The contents of this report were also discussed on August 28, 2019, with Eric Coulter, County Health Department Executive Director; Josie Seybold, County Health Department Business Finance Coordinator; Ellen Smith, County Health Department Chief Financial Officer; and Kimberly Flanigan, County Health Department Supervisor of Clinic Operations.

COUNTY SHERIFF
WAYNE COUNTY

COUNTY SHERIFF
WAYNE COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS - SHERIFF INMATE TRUST AND COMMISSARY

Depository reconciliations of the fund balances to the bank account balances were not properly completed. The reconciliation function in the software was performed, but it did not completely reconcile the bank and book balances.

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."

COUNTY SHERIFF
WAYNE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 28, 2019, with Kimberly A. Walton, County Auditor; Kenneth E. Paust, President of the Board of County Commissioners; Jeffrey C. Plasterer, President of the County Council; Christopher Beeson, County Council member; Robert Chamness, County Council member; and Ronald L. Cross, County Attorney.

The contents of this report were also discussed on August 28, 2019, with Randy Retter, County Sheriff, and Jeff Cappa, former County Sheriff.

(This page intentionally left blank.)

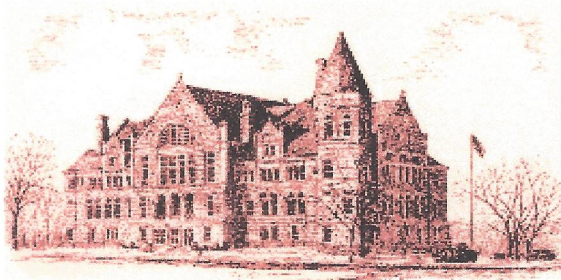
CLERK OF THE CIRCUIT COURT
WAYNE COUNTY

CLERK OF THE CIRCUIT COURT
WAYNE COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS - CLERK TRUST

Bank account reconciliations for the Clerk Trust were not prepared from September 2018 through December 2018. A bank reconciliation performed during the audit indicated a cash long in the amount of \$12,811 as of December 31, 2018.

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."



Wayne County Government
Debra Berry
Clerk of Courts
Wayne County Courthouse
301 East Main Street
Richmond, IN 47374
Phone: (765) 973-9220

August 28, 2019

BANK ACCOUNT RECONCILIATIONS – CLERK TRUST

Bank account reconciliations for the Clerk Trust were not prepared for the months of September through December 2018. A bank reconciliation performed during the audit indicated a cash long in the amount of \$12,811 as of December 31, 2018.

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."

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

Wayne County converted our court management system from JTS to Odyssey last year. During the conversion, some of our records did not convert completely. They converted on the file record side, but the financials did not convert completely. Bonds were previously put into the Trust Account under a PA case type. In the conversion, PA's are no longer a case type. Now bonds are put into Bond Trust. Researching those monies and making adjustments have now been completed.

We have had difficulty in reconciling the credit card accounts. Since converting to Odyssey, we now have the traffic payments with Chase credit account, and our PayGov credit card account. Odyssey has designed an Excel spreadsheet for us to use to help reconcile those credit cards.

We have most recently now implemented e-filing, with another payment program separate to reconcile with our bank statements. It has been overwhelming for myself to accomplish this task. I recently have been making changes within my staff, requesting permissions within Odyssey to allow a deputy to assist with the reconciliations of the TRUST account.

My goal is to be completely balanced and up to date at the end of this year.

CLERK OF THE CIRCUIT COURT
WAYNE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 28, 2019, with Kimberly A. Walton, County Auditor; Kenneth E. Paust, President of the Board of County Commissioners; Jeffrey C. Plasterer, President of the County Council; Christopher Beeson, County Council member; Robert Chamness, County Council member; and Ronald L. Cross, County Attorney.

The contents of this report were also discussed on August 28, 2019, with Debra Berry, Clerk of the Circuit Court.