

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

STEUBEN COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
05/28/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kim Meyers	01-01-19 to 12-31-20
County Treasurer	Melissa Bixler	01-01-19 to 12-31-20
Clerk of the Circuit Court	Tangi Manahan	01-01-19 to 12-31-20
County Sheriff	Rodney L. Robinson	01-01-19 to 12-31-20
County Recorder	Linda Myers	01-01-19 to 12-31-20
President of the Board of County Commissioners	Ronald L. Smith	01-01-19 to 12-31-20
President of the County Council	Richard Shipe	01-01-19 to 12-31-20



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 STEUBEN 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 Steuben County (County), for the year ended December 31, 2019, and the related notes to the financial statement, which collectively comprise the County's financial statement and have issued our report thereon dated May 18, 2020, wherein we noted the County 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 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 statement, 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 County'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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001, that we consider to be a material weakness.

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 County'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001.

***Steuben County's Response to Findings***

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

***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

May 18, 2020



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH 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 STEUBEN COUNTY, INDIANA

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

We have audited Steuben 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 each of its major federal programs for the year ended December 31, 2019. The County's major federal programs are 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 each of the County's major federal programs 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 each major federal program. However, our audit does not provide a legal determination of the County's compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH 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 Each 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 each of its major federal programs for the year ended December 31, 2019.

**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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH 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 County, as of and for the year ended December 31, 2019, and the related notes to the financial statement. We issued our report thereon dated May 18, 2020, 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 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

May 18, 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 County. The schedule and notes are presented as intended by the County.

STEUBEN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2019

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
<b>Department of Agriculture</b>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana State Department of Health	10.557	40010557WICAD19	\$ -	\$ 220,306
			40010557WPCG019	-	24,822
			40010557WICAD20	-	25,362
			40010557WPCG020	-	3,139
Total - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				-	273,629
Total - Department of Agriculture				-	273,629
<b>Department of Justice</b>					
Juvenile Justice and Delinquency Prevention	Indiana Criminal Justice Institute	16.540	03216JFFX004103	-	23,473
			03217JFFX002103	-	465
Total - Juvenile Justice and Delinquency Prevention				-	23,938
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	03216VA-GX-0017	-	28,166
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	03217WF-AX-055	-	22,163
Bulletproof Vest Partnership Program	Direct Grant	16.607	OBM#1121-0235	-	1,325
Equitable Sharing Program	Direct Grant	16.922	FY 2018	-	24,595
Total - Department of Justice				-	100,187
<b>Department of Transportation</b>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	DES 1592938	-	13,514
			DES 1600762	-	93,125
			DES 1400739	-	121,843
Total - Highway Planning and Construction				-	228,482
Total - Highway Planning and Construction Cluster				-	228,482
Federal Transit Cluster Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	Indiana Department of Transportation	20.526	800150027100LC7	38,800	38,800
Total - Federal Transit Cluster				38,800	38,800
Highway Safety Cluster State and Community Highway Safety	City of Angola	20.600	69A375193	-	262
Alcohol Impaired Driving Countermeasures Incentive Grants I	City of Angola	20.601	69A375183	-	2,165
Total - Highway Safety Cluster				-	2,427

STEBEN COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2019

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
Airport Improvement Program	Direct Grant	20.106	3-18-0002-18-2018 3-18-0002-19-2019	- -	240,246 11,976
Total - Airport Improvement Program				-	252,222
Formula Grants for Rural Areas and Tribal Transit Program	Indiana Department of Transportation	20.509	800150026300LC7 800150026400LC7	36,400 119,558	36,400 119,558
Total - Formula Grants for Rural Areas and Tribal Transit Program				155,958	155,958
Total - Department of Transportation				194,758	677,889
<b>Department of Health and Human Services</b>					
TANF Cluster					
Temporary Assistance for Needy Families	Indiana Department of Corrections	93.558	D12-18-106 TANF D12-19-106 TANF	- -	16,875 452,216
Total - Temporary Assistance for Needy Families				-	469,091
Total - TANF Cluster				-	469,091
Public Health Emergency Preparedness	Indiana State Department of Health	93.069	40093069PHEPA20	-	1,357
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074	40093074PHEPA19	-	13,980
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2019	-	396,676
Opioid STR	Indiana State Department of Health	93.788	20-5JC89-C76-004	-	348
Total - Department of Health and Human Services				-	881,452
<b>Department of Homeland Security</b>					
Boating Safety Financial Assistance	Indiana Department of Homeland Security	97.012	300LE1BOATGRT19	-	7,345
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	38517EMG	-	17,000
Pre-Disaster Mitigation	Indiana Department of Homeland Security	97.047	38517PDMC	-	18,000
Total - Department of Homeland Security				-	42,345
Total federal awards expended				\$ 194,758	\$ 1,975,502

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

STEUBEN 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, 2019. 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 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 County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

STEUBEN COUNTY  
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?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

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 Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.509	Highway Planning and Construction Cluster	Unmodified
	Formula Grants for Rural Areas and Tribal Transit Program	Unmodified
	TANF 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**

**FINDING 2019-001**

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

*Condition and Context*

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The County had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the County's SEFA. While one employee prepared and entered the federal award information into Gateway, and another employee reviewed and approved the information entered, the control was ineffective in detecting and correcting errors prior to submission.

The SEFA contained the following errors:

1. The Juvenile Justice and Delinquency Prevention grant expenditures were understated by \$23,938.
2. The State and Community Highway Safety grant expenditures were overstated by \$2,165.
3. The Alcohol Impaired Driving Countermeasures Incentive Grants I grant expenditures were understated by \$2,165.
4. The Public Health Emergency Preparedness grant expenditures were overstated by \$13,980.
5. The Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements grant expenditures were understated by \$13,980.
6. The Boating Safety Financial Assistance grant expenditures were overstated by \$7,346.
7. The Pre-Disaster Mitigation grant expenditures were understated by \$18,000.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

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

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

*"Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

The County's management had not established a system of internal control that would have ensured proper reporting of the SEFA.

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition and Context*.

*Views of Responsible Officials*

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

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

No matters are reportable.

#### AUDITEE-PREPARED DOCUMENTS

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



# STEUBEN COUNTY SHERIFF'S OFFICE

*Rodney L. Robinson, Sheriff*  
206 EAST GALE STREET • ANGOLA, INDIANA 46703  
(260) 668-1000 ext 5000 • Fax (260) 665-9476  
www.steubensheriff.com

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2018-001***

#### ***Internal Control over Financial Transactions and Reporting – County Sheriff***

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:

Contact Person Responsible for Corrective Action: Rodney L Robinson, Sheriff

Contact Phone Number: 260-668-1000

Status of Audit Finding:

March 23, 2020

In 2019, the Steuben County Sheriff's Office implemented the following to create better internal controls, in accordance with the action plan:

The Sheriff reviews the Sheriff's Cashbook bank reconciliation each month. The Sheriff reviews and initials the Report of Collections and associated disbursement checks. The Sheriff initials disbursement checks from the Commissary account, reviews and signs a report of all checks disbursed to Commissary from Inmate Trust each month, and any non-commissary disbursement checks from Inmate Trust are signed by two employees.

Rodney L. Robinson  
Sheriff Steuben County



## Steuben County Emergency Medical Services

205 South Martha Street, Suite 100 Angola, Indiana 46703-1900



Emergency: 9-1-1  
Accounting: 260-668-1000/Ext. 3300  
Fax: 260-665-8368

### Summary Schedule of Prior Audit Findings

#### **FINDING 2018-002**

##### **Internal Control over Financial Transactions and Reporting-County EMS**

Fiscal year in which the finding initially occurred: 2017:

Contact Person Responsible for Corrective Action: Royal E. Kirkpatrick II, Steuben County Director

Contact Phone Number: 260-668-1000 Ext 3300

Status of Audit Finding: Item corrected

At the Close of each business day the Manager prepares all deposits and I verify then and initial it. In my absence another member of my department verifies and initials the deposit. At all times there is a second person checking and verifying the deposit.

# Northeast Indiana Community Corrections

104 East Gale Street, Suite A

Angola, Indiana 46703

Phone: (260) 668-4505

Fax: (260) 665-3000

Website: [www.sccommunitycorrections.com](http://www.sccommunitycorrections.com)



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2018-003***

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Corrections

Contact Person Responsible for Corrective Action: Brett Hays

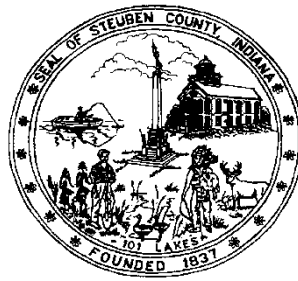
Contact Phone Number: 260-668-1000-x5363

#### Status of Audit Finding:

CAVA completes initial eligibility screening and submits all documentation to NICC. NICC conducts an independent eligibility determination and relays findings to CAVA and the State. Services provided to non-eligible entities will not be reimbursed with TANF grant funds.

The Memorandum of understanding created outlining these activities has been updated to include a provision requiring CAVA to provide TANF eligibility documentation and other related data to NICC by the 10<sup>th</sup> of every month for the previous month.

Kim Meyers  
Steuben County Auditor



Steuben County Community Center  
317 S. Wayne St., Ste. 2J  
Angola Indiana, 46703  
Phone: 260-668-1000 Ext. 1218  
Email: [kkoomler@co.steuben.in.us](mailto:kkoomler@co.steuben.in.us)

## CORRECTIVE ACTION PLAN

May 11, 2020

FINDING 2019-001

Contact Person Responsible for Corrective Action: Kim Meyers  
Contact Phone Number: 260-668-1000

Views of Responsible Official: Concur with the Finding

### Description of Corrective Action Plan:

The issues noted in the finding that omitted two grants, overstated and understated grant amounts and some were combined with other grants in error have been reviewed with my grant administrator deputy. I plan to implement new processes that I will personally review each grant to ensure they are being reported accurately on the SEFA. I will review each grant agreement and if unable to determine whether the grants are federal or state, I will inquire with the originating state or federal agency. Additionally, I had my Grant Administrator Deputy retire during the time when the 2019 SEFA reporting process was being entered into the Gateway. I should have reviewed the SEFA report process more closely during this transition.

Respectfully,  
Kim Meyers  
Steuben County Auditor

Anticipated Completion Date: May 18, 2020

## 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/>.