

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

FEDERAL COMPLIANCE AUDIT REPORT  
OF

NORTHWESTERN INDIANA REGIONAL  
PLANNING COMMISSION  
PORTER COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
09/30/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Ty Warner	01-01-19 to 12-31-20
Chief Financial Officer	Daria Sztaba (Vacant) Talaya Jones	01-01-19 to 07-12-19 07-13-19 to 08-14-19 08-15-19 to 12-31-20
Chair of the Board of Commissioners	Diane Noll Michael W. Griffin	01-01-19 to 12-31-19 01-01-20 to 12-31-20



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

TO: THE OFFICIALS OF THE NORTHWESTERN INDIANA REGIONAL  
PLANNING COMMISSION, PORTER COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Northwestern Indiana Regional Planning Commission (Commission), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated September 17, 2020.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 Commission's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies 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 material weaknesses.

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

***Compliance and Other Matters***


As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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.

***Northwestern Indiana Regional Planning Commission's Response to Findings***

The Commission's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The Commission's response was not subjected to the auditing procedures applied in the audit of the financial statements 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 Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

September 17, 2020



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

TO: THE OFFICIALS OF THE NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION, PORTER COUNTY, INDIANA

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

We have audited the Northwestern Indiana Regional Planning Commission's (Commission) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2019. The Commission's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

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

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

In our opinion, the Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2019.

**Report on Internal Control over Compliance**

Management of the Commission 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 Commission's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)

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

We have audited the financial statements of governmental activities and each major fund of the Commission, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements. We issued our report thereon dated September 17, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

  
Paul D. Joyce, CPA  
State Examiner

September 17, 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 Commission. The schedule and notes are presented as intended by the Commission.

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION  
 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	Commission Expended	Total Federal Awards Expended
<u>Department of Commerce</u>						
Economic Development Cluster Economic Adjustment Assistance Laporte RLF	Direct Grant	11.307	FY 2019	\$ -	\$ 391,159	\$ 391,159
Total - Economic Development Cluster				-	391,159	391,159
Coastal Zone Management Administration Awards	Department of Natural Resources	11.419	FY 2019	-	19,933	19,933
Total - Department of Commerce				-	411,092	411,092
<u>Department of Transportation</u>						
Federal Transit Cluster Federal Transit Formula Grants	Direct Grant	20.507				
FTA Grants			IN-34-0012-00	17,280	-	17,280
FTA Grants			IN-90-X667-00	20,395	15,627	36,022
FTA Grants			IN-90-X653-00	-	320	320
FTA Grants			IN-2016-015-00	105,641	-	105,641
FTA Grants			IN-2016-031-00	115,691	-	115,691
FTA Grants			IN-2016-033-00	260,909	282,957	543,866
FTA Grants			IN-2017-027-00	625,623	564,569	1,190,192
FTA Grants			IN-2017-028-00	171,102	140,800	311,902
FTA Grants			IN-2018-016-00	25,382	58,354	83,736
FTA Grants			IN-2018-026-00	676,038	301,425	977,463
FTA Grants			IN-2019-030-00	211,479	-	211,479
Total - Federal Transit Formula Grants				2,229,540	1,364,052	3,593,592
Total - Federal Transit Cluster				2,229,540	1,364,052	3,593,592
Highway Planning and Construction Cluster Highway Planning and Construction INDOT Grants INDOT Grants	Indiana Department of Transportation	20.205	0018801273 0020001103	-	103,984 1,109,605	103,984 1,109,605

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION  
 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	Commission Expended	Total Federal Awards Expended
INDOT Grants			0017804837	-	99,342	99,342
INDOT Grants			0020022992	-	65,927	65,927
Total - Highway Planning and Construction				-	1,378,858	1,378,858
Total - Highway Planning and Construction Cluster				-	1,378,858	1,378,858
Transit Services Programs Cluster						
Enhanced Mobility of Seniors and Individuals with Disabilities Enhanced Mobility	Direct Grant	20.513	IN-16-X012-01	20,478	-	20,478
Total - Transit Services Programs Cluster				20,478	-	20,478
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Indiana Department of Transportation	20.505				
INDOT Grants			0018801273	-	197,588	197,588
INDOT Grants			0020022992	-	115,464	115,464
Total - Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research				-	313,052	313,052
Total - Department of Transportation				2,250,018	3,055,962	5,305,980
Environmental Protection Agency						
Nonpoint Source Implementation Grants USDA Agr	Indiana Department of Environmental Management	66.460	FY 2019	-	101,585	101,585
Total - Environmental Protection Agency				-	101,585	101,585
Total federal awards expended				\$ 2,250,018	\$ 3,568,639	\$ 5,818,657

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

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION  
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 DECEMBER 31, 2019

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the District 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 District, it is not intended to and does not present the financial position of the District.

Note 2. Summary of 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 3. Indirect Cost Rate

The Commission has elected not to use the 10% de minimis cost rate allowed under the Uniform Guidance.

Note 4. Calculation of Expenditures of the Economic Development Administration Revolving Loan Fund

Laporte Revolving Loan Fund

Balance of RLF loans outstanding at the end of the fiscal year	416,095
Plus: Cash and investment balance in the RLF at the end of fiscal year	115,925
Plus: Administrative expenses paid out of the RLF income during the fiscal year	<u>8,180</u>
 Total Calculation Basis	 540,200
 Calculation for Federal Participation Rate	
Original Economic Development Administration Funding	700,000
Local Match	<u>266,667</u>
Total Original Grant with Original Match	966,667
 Federal Participation Rate (Federal grant awarded divided by total program)	 72.41%
 The Federal share of the LaPorte Revolving Loan Fund	 391,159

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statements:

Type of auditor's report issued:

Name of Opinion Unit	Opinion Issued
Governmental Activities Major Funds	Unmodified Unmodified

Internal control over financial reporting:

Material weaknesses identified?	yes
Significant deficiencies identified?	none reported

Noncompliance material to financial statements noted? yes

Federal Awards:

Internal control over major program:

Material weaknesses identified?	no
Significant deficiencies identified?	none reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? no

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

Name of Federal Program or Cluster	Opinion Issued
Federal Transit Cluster	Unmodified

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

Auditee qualified as low-risk auditee? no

**Section II - Financial Statement Findings**

**FINDING 2019-001**

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

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2018-001.

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition and Context*

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

The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. An oversight or review process had been established; however, the review was not effective as evidenced by the errors on the SEFA identified below.

Due to the lack of effective internal controls, the following errors resulted in the understatement of the Total Federal Awards Expended on the SEFA by \$267,162 as of December 31, 2019:

1. The Economic Adjustment Assistance expenditures were understated by \$345,419.
2. The Coastal Zone Management Administration Awards expenditures were omitted, which understated the federal expenditures by \$19,933.
3. The Highway Planning and Construction Cluster expenditures were overstated by \$310,051.
4. The Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research expenditures were understated by \$313,052.
5. The Federal Transit Formula Grants expenditures for subrecipients were overstated \$153,968.
6. The Transit Services Programs Cluster expenditures for subrecipients were understated by \$20,478.
7. The Nonpoint Source Implementation Grants expenditures were understated by \$32,299.
8. Not all program names, pass-through entity names, and identifying numbers were correct or reported.

Audit adjustments were proposed, accepted by the Commission, and made to the SEFA presented in this report.

*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.

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(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. . . .

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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal 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.

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (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 Commission's management had not established a system of internal controls that would have ensured proper reporting of the SEFA.

*Effect*

Without a proper system of internal controls 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 Commission. The documents are presented as intended by the Commission.



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August 31, 2020

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

Fiscal year in which the finding initially occurred: 2018

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

Contact Person Responsible for Corrective Action: Talaya Jones

Contact Phone Number: 219-254-2514

Status of Audit Finding: Internal controls and procedures are still in the developing stages to ensure all revenue collected are accounted properly with the appropriate grants.



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August 28, 2020

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

Fiscal year in which the finding initially occurred: 2018

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Pass-Through Entity (IN DOT)

Contact Person Responsible for Corrective Action: Talaya Jones

Contact Phone Number: 219-254-2514

Status of Audit Finding: New internal procedures was created to ensure that the invoice dates will be properly checked to ensure that the appropriate grant is billed prior to paying.



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August 28, 2020

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

Fiscal year in which the finding initially occurred: 2018

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Federal Agency (US DOT)

Contact Person Responsible for Corrective Action: Talaya Jones

Contact Phone Number: 219-254-2514

Status of Audit Finding: New internal procedures were created to allow an additional person to sign off on the quarterly reports indicating that they agree with the report(s) as submitted to FTA.



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## CORRECTIVE ACTION PLAN

### **FINDING 2019-001**

Contact Person Responsible for Corrective Action: Talaya Jones  
Contact Phone Number: 219-254-2514

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: New internal controls and procedures are already in place with verifying different agencies CFDA numbers. In addition, revenue is now being reconciled differently to ensure no federal revenue is missed for reporting purposes. This will ensure accuracy throughout the year and allow for errors to be collected before the SEFA is completed and presented for the audit.

Anticipated Completion Date:  
October 2020

Talaya Jones  
(Signature)

Chief Financial Officer  
(Title)

September 17, 2020  
(Date)

## OTHER REPORTS

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