

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

TIPPECANOE COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**

10/14/2020



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	3-4
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance .....	5-7
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards .....	11-13
Notes to Schedule of Expenditures of Federal Awards.....	14
Schedule of Findings and Questioned Costs.....	15
Other Reports.....	16

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Robert A. Plantenga	01-01-19 to 12-31-20
Treasurer	Jennifer Weston	01-01-19 to 12-31-20
Clerk	Julie Roush	01-01-19 to 12-31-20
Sheriff	Robert Goldsmith	01-01-19 to 12-31-20
Recorder	Shannon Withers	01-01-19 to 12-31-20
President of the Board of County Commissioners	David S. Byers Tracy Brown	01-01-19 to 12-31-19 01-01-20 to 01-01-20
President of the County Council	Bryan Metzger Kevin Underwood	01-01-19 to 12-31-19 01-01-20 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  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF TIPPECANOE 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, each major fund, and the aggregate remaining fund information of Tippecanoe County (County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 29, 2020.

***Internal Control over Financial Reporting***

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

September 29, 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 TIPPECANOE COUNTY, INDIANA

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

We have audited Tippecanoe 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.

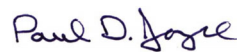
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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 statements of governmental activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 29, 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 29, 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.

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TIPPECANOE 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
<u>Department of Agriculture</u>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children 8882FF19 8880FF19	Indiana State Department of Health	10.557	182IN012W5003; ISDH #00028854 192IN002W1003; ISDH #00028854	\$ - -	\$ 36,896 980,466
Total - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				-	1,017,362
Total - Department of Agriculture				-	1,017,362
<u>Department of Housing and Urban Development</u>					
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii 1112_OCRA	Indiana Office of Community and Rural Affairs	14.228	PL-18-015; 029987	-	50,000
Total - Department of Housing and Urban Development				-	50,000
<u>Department of the Interior</u>					
Fish and Wildlife Cluster					
Wildlife Restoration and Basic Hunter Education Wildlife Restoration and Basic Hunter Education Wildlife Restoration and Basic Hunter Education	Indiana Department of Natural Resources	15.611	WR HE S4 5221 WR HE S10 5221	- -	2,015 385
Total - Wildlife Restoration and Basic Hunter Education				-	2,400
Total - Fish and Wildlife Cluster				-	2,400
Total - Department of the Interior				-	2,400
<u>Department of Justice</u>					
Edward Byrne Memorial Justice Assistance Grant Program 8271CF18 8271CF19	Indiana Criminal Justice Institute	16.738	EDS# D3-18-12357 ICJI #00033057	- -	60,626 91,010
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	151,636
Juvenile Justice and Delinquency Prevention 8520CF18	Indiana Criminal Justice Institute	16.540	EDS# D3-18-12322	-	9,791
Crime Victim Assistance 8272FF20 8507FY20	Indiana Criminal Justice Institute	16.575	2016-VA-GX-0017 2017-VA-GX-00 NOT YET ISSUED	- -	139,315 143,407
Total - Crime Victim Assistance				-	282,722
Total - Department of Justice				-	444,149

TIPPECANOE 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
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
1229_FHWA			DES #1401279; 0017817478	-	75,697
1173_FHWA			DES #1401279; 0017817478	-	3,575
4880_FHWA			DES #1401280; 0017812450	-	5,927
1173_FHWA			DES #1401280; 0017812450	-	112,673
1229_FHWA			DES #1401281; 0017801444	-	8,079
1173_FHWA			DES #1401281; 0017801444	-	26,661
1229_FHWA			DES #1401282; 0016815823	-	973
4880_FHWA			DES #1401282; 0016815823	-	15,740
1173_FHWA			DES #1401282; 0016815823	-	496
4880_FHWA			DES #1401282; 0018804465	-	682
1173_FHWA			DES #1401282; 0018804465	-	504
4880_FHWA			DES #1401282; 0018813177	-	71,654
4880_FHWA			DES #1401282; 0020007323	-	73,339
4880_FHWA			DES #1401282; 0020014924	-	35,245
1135_FHWA			DES #1500252; 0000198226	-	437,168
1229_FHWA			DES #1601028; 0018813081	-	89,993
1000_APC MPO			FY2017 PO#17806769	-	4,335
1000_APC MPO			FY2018 PO#18800627	-	172,436
1000_APC MPO			FY2020 PO#20001875	-	6,973
1173_FHWA			DES #1601028; 0018813081	-	8,702
Total - Highway Planning and Construction				-	1,150,852
Total - Highway Planning and Construction Cluster				-	1,150,852
Highway Safety Cluster					
State and Community Highway Safety 8154FY19	Indiana Criminal Justice Institute	20.600	ICJI #00036374	-	7,880
Total - Highway Safety Cluster				-	7,880
Interagency Hazardous Materials Public Sector Training and Planning Grants 8431FF19	Indiana Department of Homeland Security	20.703	HM-HMP-058160100; STIND #00030	-	8,092
Total - Department of Transportation				-	1,166,824
<u>Department of Health and Human Services</u>					
Injury Prevention and Control Research and State and Community Based Programs 8483FY19	Indiana State Department of Health	93.136	NU17CE002721; ISDH #00029594	-	26,408
Public Health Emergency Preparedness 8476SF20	Indiana State Department of Health	93.069	ISDH #00035449	-	785
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response 8484FY19	Indiana State Department of Health	93.354	NU90TP921955; ISDH #00024603	-	100,000

TIPPECANOE 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
Immunization Cooperative Agreements 8464SF19 8464SF20	Indiana State Department of Health	93.268	H231P000723; ISDH #00026603 ISDH #00035484	- -	30,944 17,343
Total - Immunization Cooperative Agreements				-	48,287
Temporary Assistance for Needy Families 8226SF19	Indiana Department of Corrections	93.558	STIND #00022901	-	57,142
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements 8476SF19	Indiana State Department of Health	93.074	ISDH #00026992	-	23,883
Child Support Enforcement 1000_IVD CLERK 1000_IVD COURT 1000_IVD IDC 1000_IVD PROS 1119_IVD CLERK 8895_IVD 8897_IVD 8899_IVD	Indiana Department of Child Services	93.563	Bi-Annual Cooperative Bi-Annual Cooperative Bi-Annual Cooperative Bi-Annual Cooperative Bi-Annual Cooperative Bi-Annual Cooperative Agreement Bi-Annual Cooperative Agreement Bi-Annual Cooperative Agreement	- - - - - - - -	136,938 90,739 237,445 656,925 1,311 32,864 125,973 9,148
Total - Child Support Enforcement				-	1,291,343
State Court Improvement Program 8637FY19	Indiana Supreme Court Administration	93.586	CIP-GrahamF-05102019-PDS	-	1,415
HIV Care Formula Grants 8463CF18	Indiana State Department of Health	93.917	X08HA31247; ISDH #00023702	-	83,002
HIV Prevention Activities Health Department Based 8482CF18	Indiana State Department of Health	93.940	ISDH #00024603	-	10,970
Total - Department of Health and Human Services				-	1,643,235
<u>Social Security Administration</u>					
<u>Disability Insurance/SSI Cluster</u>					
Supplemental Security Income 1000_SSA	SSA Incentive Payments	96.006	SSA Incentive Payments	-	1,400
Total - Disability Insurance/SSI Cluster				-	1,400
Total - Social Security Administration				-	1,400
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants 1000_EMPG	Indiana Department of Homeland Security	97.042	FY 2018 EMPG0031385	-	75,904
Total - Department of Homeland Security				-	75,904
Total federal awards expended				\$ -	\$ 4,401,274

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

TIPPECANOE 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.

TIPPECANOE COUNTY  
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	Unmodified
Each major fund	Unmodified
Aggregate remaining fund	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

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

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Highway Planning and Construction Cluster	Unmodified
	Child Support Enforcement	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**

No matters are reportable.

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

No matters are reportable.

## 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/>.