

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

VANDERBURGH COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
11/19/2020

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 the 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.....	15-16
Auditee-Prepared Document:	
Corrective Action Plan	18
Other Reports.....	19

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Brian Gerth	01-01-19 to 12-31-20
County Treasurer	Susan Kirk	01-01-19 to 12-31-20
Clerk of the Circuit Court	Carla Hayden	01-01-19 to 12-31-20
County Sheriff	David L. Wedding	01-01-19 to 12-31-20
County Recorder	Debbie Stucki	01-01-19 to 12-31-20
President of the County Council	Joe Kiefer Tom Shetler, Jr.	01-01-19 to 12-31-19 01-01-20 to 12-31-20
President of the Board of County Commissioners	Ben Shoulders Jeff Hatfield	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 VANDERBURGH 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 discretely presented component unit and remaining fund information opinion unit of Vanderburgh 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 October 8, 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, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001, that we consider to be material weaknesses.

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*.


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)

Vanderburgh County's Response to Findings

The County's response to the finding 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 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 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

October 8, 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 VANDERBURGH COUNTY, INDIANA

Report on Compliance for the Major Federal Program

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

Opinion on the 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 its major federal program for the year ended December 31, 2019.

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 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 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 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 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 the governmental activities, each major fund, and the aggregate discretely presented component unit and remaining fund information opinion unit 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 October 8, 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
Paul D. Joyce, CPA
State Examiner

October 8, 2020

(This page intentionally left blank.)

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.

(This page intentionally left blank.)

VANDERBURGH 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 10.557 LACTATION 8406 10.557 WIC 8403	Indiana State Department of Health	10.557	PO20000916 PO20000916	\$ - -	\$ 16,680 573,326
Total - WIC Special Supplemental Nutrition Program For Women, Infants, And Children				-	590,006
Total - Department of Agriculture				-	590,006
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/State's Program And Non-Entitlement Grants In Hawaii 14.228 OWNER OCCUPIED REHAB 8423	Direct Grant	14.228	DR20R018004	-	10,756
Lead Hazard Reduction Demonstration Grant Program 14.905 LEAD HAZARD REDUCTION 8424	Direct Grant	14.905	LD-018004	-	13,492
Total - Department of Housing and Urban Development				-	24,248
<u>Department of Justice</u>					
Justice Systems Response To Families 16.021 OVW JUSTICE FOR FAMILY 8308	Direct Grant	16.021	2017 FJ-AX-0015	-	123,565
Missing Children's Assistance 16.543 SHERIFF-INTERNET CRIMES CHILD 8105	Indiana State Police	16.543	2017-MC-FX-K008	-	3,348
Crime Victim Assistance 16.575 PROS VICTIM/WITNESS ASST 8205	Indiana Criminal Justice Institute	16.575	2018 00097FR	-	301,441
Violence Against Women Formula Grants 16.588 STOP DOMESTIC VIOLENCE 8102 16.588 PROS STOP 8204	Indiana Criminal Justice Institute	16.588	D3-18-12211 D3-18-12218	- -	34,518 25,290
Total - Violence Against Women Formula Grants				-	59,808
Edward Byrne Memorial Justice Assistance Grant Program 16.738 EDWARD BYRNE MEMORIAL 8112	Indiana Criminal Justice Institute	16.738	2018DJBX0665	-	39,000
Total - Department of Justice				-	527,162
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction 20.205 UNIVERSITY PARKWAY 4407 20.205 CUM BRIDGE FEDERAL REIMB 11350000-002300 20.205 BURKHARDT TIF 4501 20.205 CUM BRIDGE FEDERAL REIMB 11350000-002300	Indiana Department of Transportation	20.205	DES 1601698 DES 1593021 DES 1400549 DES1592156	- - - -	35,902 151,579 326,143 38,810
Total - Highway Planning and Construction				-	552,434
Total - Highway Planning and Construction Cluster				-	552,434

VANDERBURGH 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
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600		13,328	25,575
20.600 OPO-SAFETY BELT 8106			OPO201900023FR	-	16,801
20.600 NON MOTORIST SAFETY 8110			PED-BKIE 201900019FR	-	-
Total - State and Community Highway Safety				<u>13,328</u>	<u>42,376</u>
National Priority Safety Programs					
20.600 DUI TASK FORCE 8108	Indiana Criminal Justice Institute	20.616		3,543	8,476
Total - Highway Safety Cluster			DUI201900003FR	<u>3,543</u>	<u>8,476</u>
Interagency Hazardous Materials Public Sector Training And Planning Grants					
20.703 HMEP-TRAINING 8514	Indiana Department of Homeland Security	20.703		5,437	12,936
Total - Department of Transportation			PO0018553059 HM-HMP-054816	<u>5,437</u>	<u>12,936</u>
				<u>22,308</u>	<u>616,222</u>
Election Assistance Commission					
2018 HAVA Election Security Grants	Indiana Secretary of State	90.404		-	15,525
90.404 SECRETARY OF STATE ELECTION GRANT			04018INHVAELEC	-	-
Total - Election Assistance Commission				<u>-</u>	<u>15,525</u>
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074		-	31,339
93.074 LHD DELIVERABLES 8409			PO 20000231	-	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children	Indiana State Department of Health	93.197		-	5,000
93.197 CHILD LEAD POISON PREVENTION 8425			PO200002021 NJE2EH001379	-	-
Immunization Cooperative Agreements	Indiana State Department of Health	93.268		-	2,026
93.539 IMMUNIZATIONS-PPHF 8421			PO 20000056	-	3,103
93.539 IMMUNIZATIONS-PPHF 8421			PO 2000319	-	-
Total - Immunization Cooperative Agreements				<u>-</u>	<u>5,129</u>
Flexible Funding Model-Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	Indiana State Department of Health	93.367		-	19,366
93.367 DEV A RAPID RESPONSE TEAM 8426			PO200002043 U18FD006383	-	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	Indiana State Department of Health	93.539		-	84,504
93.539 IMMUNIZATIONS-PPHF 8421			PO20000056	-	-

VANDERBURGH 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
Child Support Enforcement	Indiana Department of Child Services	93.563			
93.563 CLERK IV-D INCENTIVE 8899			FY2019	-	252,066
93.563 INDIRECT COST 10000000-002400			FY2019	-	535,459
93.563 PROS 4D CHILD SUPPORT REIMB 10000000-002500			FY2019	-	1,054,441
93.563 CLERK 4D CHILD SUPPORT REIMB 10000000-002600			FY2019	-	78,758
93.563 COUNTY ELECTED OFFICIALS TRAINING CLERK 1217			FY2019	-	60
93.563 COURT COST 10000000-002700			FY2019	-	282,029
93.563 CLERKS RECORD PERPETUATION 1119			FY2019	-	996
93.563 TITLE IV-D INCENTIVE 8895			FY2019	-	164,480
93.563 PROS IV-D INCENTIVE 8897			FY2019	-	220,977
Total - Child Support Enforcement				-	2,589,266
Opioid STR	Indiana Family And Social Services Administration	93.788			
93.788 SUP CT-MENTAL HEALTH COURT			022OPIOIDSORF18	-	5,840
HIV Care Formula Grants	Indiana State Department of Health	93.917			
93.917 STD-RYAN WHITE 8422			PO18533800	-	25,257
93.917 STD-RYAN WHITE 8422			PO20002131	-	69,710
Total - HIV Care Formula Grants				-	94,967
Maternal and Child Health Services Block Grant to the States	Indiana State Department of Health	93.994			
93.994 MCH 8401			PO18522103	-	132,693
93.994 BABY & ME TOBACCO FREE 8417			PO18522103	-	93,372
93.994 FIMR 8418			PO18522103	-	69,315
93.994 INJURY PREVENTION 8419			PO18522103	-	48,685
Total - Maternal and Child Health Services Block Grant to the States				-	344,065
Total - Department of Health and Human Services				-	3,179,476
<u>Department of Homeland Security</u>					
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036			
97.036 COUNTY HIGHWAY 1176			163-UBBWM-00 FEMA-4363DR-IN	-	55,980
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
97.042 EMPG COMPETITIVE GRANT 8507			EMC-2018-EP-00005	-	18,976
Total - Department of Homeland Security				-	74,956
Total federal awards expended				\$ 22,308	\$ 5,027,595

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

VANDERBURGH 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 the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* (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.

VANDERBURGH 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
Major Funds	Unmodified
Aggregate Discretely Presented Component Unit and Remaining Fund Information Opinion Unit	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

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:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	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

FINDING 2019-001

Subject: Financial Transactions and Reporting - Clerk's Trust
Audit Finding: Material Weakness

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition and Context

There were deficiencies in the internal control system of the Clerk of the Circuit Court's (Clerk) Trust related to financial transactions and reporting. An effective internal control system had not been established that separated incompatible activities related to cash, cash equivalents, and investments.

Bank reconciliations were performed by the Assistant Supervisor of Bookkeeping and were reviewed by the Assistant Chief Deputy of Bookkeeping; however, there was no evidence that this internal control was established or properly implemented.

Criteria

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

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

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

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

Cause

The Clerk had not established a proper system of internal controls.

Effect

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

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 DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.

Vanderburgh County Clerk Office
825 Sycamore Street
Evansville, IN 47708
(812) 435-5259

CORRECTIVE ACTION PLAN

FINDING 2019-001

Contact Person Responsible for Corrective Action: Sheila Colacecchi
Contact Phone Number: 812-435-5259

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

To correct the finding that we have a preparer and a verifier of the Bank Statements and the Bank Reconciliation Reports, we have decided to do the following:

We will sign off on both the Bank Statements and the Bank Reconciliation Reports to provide evidence that two separate employees are involved in the preparation and reviewing of both said reports.

Anticipated Completion Date: This action is effective immediately and will continue every month.

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/>.