

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CRAWFORD COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
11/23/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Christian Howell	01-01-19 to 12-31-20
President of the Board of County Commissioners	Morton Dale	01-01-19 to 12-31-20
President of the County Council	William E. Breeding Chad Riddle	01-01-19 to 12-31-19 01-01-20 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CRAWFORD COUNTY, INDIANA

This report is supplemental to our audit report of Crawford County (County), for the period from January 1, 2019 to December 31, 2019. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statement Audit Report of the County, which provides our opinions on the County's financial statement. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

September 15, 2020

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COUNTY AUDITOR
CRAWFORD COUNTY

COUNTY AUDITOR
CRAWFORD COUNTY
AUDIT RESULTS AND COMMENTS

PENALTIES, INTEREST, AND OTHER CHARGES

Condition and Context

Starting in 2016 and continuing up to date, the County has been carrying a balance on the County's credit card that has resulted in interest charges being assessed each month. As of July 15, 2020, the County had accumulated a balance on its credit card in the amount of \$4,847.56. A review of credit card statements for the period November 15, 2018 to July 15, 2020, identified \$1,721.76 of interest charges for that period. The remaining balance on the credit card for charges prior to November 15, 2018, which consisted of accumulated interest charges and possibly receipts never remitted for payment, could not be specifically identified because some credit card account statements and receipts were not available for audit.

In addition, there was a second credit card that incurred late fees and interest totaling \$61.92 that were paid through June 30, 2020.

Christian Howell (Howell), County Auditor, was responsible for ensuring that receipts were properly remitted and that claims were paid timely to prevent penalties, interest, and other charges from being incurred.

We requested that Howell reimburse the County \$4,909.48 for the penalties, interest, and other charges incurred on credit cards. Howell reimbursed the County for penalties, interest, and other charges in the amount of \$4,909.48 on November 19, 2020. (See Summary of Charges, page 8)

Criteria

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

COUNTY AUDITOR
CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 27, 2020, with Christian Howell, County Auditor; Morton Dale, President of the Board of County Commissioners; and Chad Riddle, President of the County Council.

COUNTY AUDITOR
 CRAWFORD COUNTY
 SUMMARY OF CHARGES
 (Due to Malfeasance, Misfeasance, or Nonfeasance)

	Charges	Credits	Balance Due
Christian Howell, County Auditor:			
Penalties, Interest, and Other Charges, page 6	\$ 4,909.48	\$	\$
Reimbursed on November 19, 2020,			
Receipt Number 17808		4,909.48	-
 Totals	\$ 4,909.48	\$ 4,909.48	\$ -

This report was forwarded to the Office of the Indiana Attorney General