

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

SCOTT COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**

09/23/2021



## 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 Statement 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 .....	10-11
Notes to Schedule of Expenditures of Federal Awards.....	12
Schedule of Findings and Questioned Costs.....	13-22
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	24-29
Corrective Action Plan .....	30-33
Other Reports.....	34

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tammy Stout Johnson	01-01-20 to 12-31-21
County Treasurer	Sheryl Jent Missy Applegate	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	Missy Applegate Wendy McClain	01-01-20 to 12-31-20 01-01-21 to 12-31-21
County Sheriff	Jerry D. Goodin	01-01-20 to 12-31-21
County Recorder	Marilyn S. Kundysek Sheryl Jent	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the Board of County Commissioners	Robert Tobias Mike Jones	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Mike Zollman Rachael Hardin	01-01-20 to 12-31-20 01-01-21 to 12-31-21



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 SCOTT 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 Scott County (County), for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise the County's financial statement and have issued our report thereon dated September 16, 2021, 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 items 2020-001, 2020-002, and 2020-003, 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  
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 items 2020-001, 2020-002, and 2020-003.

***Scott 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

September 16, 2021



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 SCOTT COUNTY, INDIANA

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

We have audited Scott 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, 2020. 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, 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  
(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.

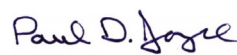
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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 statement of the County, as of and for the year ended December 31, 2020, and the related notes to the financial statement. We issued our report thereon dated September 16, 2021, 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

September 16, 2021

(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.

SCOTT COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2020

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 Housing and Urban Development</u>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii CDBG-Health/IU	Office of Community and Rural Affairs	14.228	A192-17-PS-12-500	\$ -	\$ 32,596
Total - Department of Housing and Urban Development				-	32,596
<u>Department of Justice</u>					
Violence Against Women Formula Grants Violence Against Women	Indiana Criminal Justice Institute	16.588	2019-WF-AX-0005	-	105,793
Edward Byrne Memorial Justice Assistance Grant Program Drug Interdiction Grant	Indiana Criminal Justice Institute	16.738	2018-DJ-BX-0665	-	47,943
Total - Department of Justice				-	153,736
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction Sign Replacement Bridge Inventory	Indiana Department of Transportation	20.205	DES NO 1600805 DES NO 1500214	- -	16,914 47,105
Total - Highway Planning and Construction Cluster				-	64,019
Total - Department of Transportation				-	64,019
<u>Department of the Treasury</u>					
COVID-19 - Coronavirus Relief Fund COVID Testing Site-Health Department	Indiana State Department of Health	21.019	NH23IP922631	-	5,753
COVID-19 - Coronavirus Relief Fund CARES-COVID PR Reimbursement	Indiana Finance Authority	21.019	2020	-	774,692
COVID-19 - Coronavirus Relief Fund COVID-IAC	Indiana Arts Commission	21.019	Contract 47939	-	26,034
Total - COVID-19 - Coronavirus Relief Fund				-	806,479
Total - Department of the Treasury				-	806,479

SCOTT COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2020

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 Health and Human Services</u>					
Public Health Emergency Preparedness BP #1 Bio Preparedness	Indiana State Department of Health	93.069	NU90TP922052	-	56,033
Immunization Cooperative Agreements Immunization 2018	Indiana State Department of Health	93.268	NH23IP922631	-	29,442
Child Support Enforcement	Indiana Department of Child Services	93.563			
FFP Reimbursement			1504INCSES	-	24,732
Regular FFP Reimbursement-Court			1504INCSES	-	7,699
2016 Prospective Incentive			1504INCSES	-	6,048
Regular FFP Reimbursement-Prosecutor			1504INCSES	-	117,212
2016 Prospective Incentive			1504INCSES	-	10,334
2016 Prospective Incentive			1504INCSES	-	5,062
Child Support Enforcement			1504INCSES	-	48,154
Total - Child Support Enforcement				-	219,241
HIV Care Formula Grants	Indiana State Department of Health	93.917			
HIV Care Coordinators			X07HA00033	-	48,165
HIV Care Coordinators			X07HA00033	-	67,567
HIV CC 20/21 (2)			X07HA00033	-	7,530
Total - HIV Care Formula Grants				-	123,262
HIV Prevention Activities Health Department Based SSP-Health Department	Indiana State Department of Health	93.940	NU62PS924556	-	14,377
Total - Department of Health and Human Services				-	442,355
<u>Department of Homeland Security</u>					
Homeland Security Grant Program Homeland Sec Grt 2016 #97.067	Indiana Department of Homeland Security	97.067	EMW-2016-SS-00078	-	20,558
Total - Department of Homeland Security				-	20,558
Total federal awards expended				\$ -	\$ 1,519,743

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

SCOTT 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, 2020. 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.

SCOTT 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 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
21.019	COVID-19 - Coronavirus Relief Fund	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 2020-001**

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 2019-001.

*Condition and Context*

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 Schedule of Expenditures of Federal Awards (SEFA).

SCOTT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The Chief Deputy County Auditor completed and input the information for the federal award information into Gateway. The information was then reviewed by the County Auditor prior to submission through Gateway; however, the internal controls were not effective and did not detect and allow correction of errors prior to submission.

Due to the lack of effective internal controls, the SEFA presented for audit contained the following errors:

1. The Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii program expenditures were overstated by \$1,477,699.
2. The COVID-19 - Coronavirus Relief Fund expenditures were understated by \$482,425.
3. The Child Support Enforcement Program expenditures were overstated by \$224,748.
4. The Highway Planning and Construction Cluster expenditures were understated by \$64,019.
5. Several additional grants had individually immaterial errors that resulted in misstatements of expenditures with a net overstatement of \$63.
6. Not all CFDA numbers, program names, and identifying numbers were correct or reported.

Audit adjustments were proposed, accepted by the County, 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.

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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control . . ."

SCOTT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2 CFR 200.62 states in part:

*"Internal control over compliance requirements for Federal awards means a process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:*

(a) Transactions are properly recorded and accounted for, in order to:

(1) Permit the preparation of reliable financial statements . . ."

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.
- (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."

SCOTT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

Management had not established an effective 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 included 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.

**FINDING 2020-002**

Subject: Financial Transactions and Reporting - County Treasurer  
Audit Findings: Material Weakness, Noncompliance

*Repeat Finding*

This is a repeat finding from the immediately prior report. The prior audit finding number was 2019-003.

*Condition and Context*

There were several deficiencies in the internal control system of the County Treasurer related to financial transactions and reporting:

1. There was no evidence presented to ensure that the posting and reconciling of the Form 47 (Cash Book) was done daily.
2. The Cash Book was not accurately reconciled to the bank statements on a monthly basis. There was no audit evidence presented to indicate internal controls were established to ensure that the monthly bank reconciliements were complete and accurate. A review of the December 31, 2020 reconciliation included the following errors that had not been detected during the reconciliation process:
  - A receipt for \$1,136,787, had been posted to the County Auditor's ledger in December 2020 but was not deposited in the bank by the County Treasurer until February 2021.
  - Three ACH distributions for the Auditor of State Distributions (one in August and two in September) totaling \$24,506, were not posted to the County Auditor's ledger until July 2021.
  - Five ACH payroll related items totaling \$208,239 were posted to the ledger in December 2020 but were not deposited in the bank by the County Treasurer until January 2021.

SCOTT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- One check for \$32,401 was erroneously listed on the outstanding check list but had previously cleared the bank.

As of December 31, 2020, the total cash and investments per the Cash Book indicated a cash (long) necessary to balance of \$52,462.

3. Internal controls over the Supplemental CAR-1 were not effective. The amounts reported for the activity of the After Settlement Collection fund were incorrect as a result of using incorrect calculations.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

*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. . . ."

Indiana Code 5-13-5-1(a) states:

"Every public officer who receives or distributes public funds shall:

- (1) keep a cashbook into which the public officer shall enter daily, by item, all receipts of public funds; and
- (2) balance the cashbook daily to show funds on hand at the close of each day."

The Treasurer's Daily Balance of Cash and Depositories, Form 47, is the record prescribed to enable the treasurer to comply with IC 5-13-5-1. It reflects the daily receipts and disbursements, total amount of cash and investments on hand, and a proof of the financial condition of the office at the close of each day. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 5)

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

SCOTT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

When it is determined that an error has been posted in the financial records, the error must be corrected in a timely manner. The correction of the error should be dated as of the date that the correction occurred and should not be back dated to the date the error occurred. The adjustment should be labeled as a correcting entry. All documentation of the error and the adjustments must be maintained to support the correction. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 1)

Indiana Code 5-13-6-1(c) states in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance . . ."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 1)

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

The county treasurer will reflect on the supplemental annual report as the beginning balance the previous year's ending balance. The disbursements column will be the same as the beginning balance. This has the effect of reversing out the prior year activity. The amount for receipts and ending balance is arrived at by taking the ending balance on the treasurer's daily cash balance sheet for the current December 31, balance of taxes to be settled + total other sources. (County Bulletin, January 2014)

*Cause*

Management of the County had not established a proper system of internal controls over financial transactions and reporting.

*Effect*

The failure to establish a proper system of internal controls enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County Treasurer at risk that internal controls may not be either designed properly or operating effectively to provide reasonable assurance that internal controls will prevent, or detect and correct, misstatements in a timely manner.

*Views of Responsible Officials*

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

SCOTT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***FINDING 2020-003***

Subject: Financial Transactions and Reporting - County Sheriff  
Audit Finding: Material Weakness, Noncompliance

*Repeat Finding*

A similar finding regarding internal controls appeared in the immediately prior report. The prior audit finding number was 2019-004.

*Condition and Context*

There were several deficiencies in the internal control system of the County Sheriff's Department related to financial transactions and reporting.

*Sheriff's Commissary Fund*

Internal controls were not in place to ensure transactions of the commissary funds were posted timely. During 2020, a ledger was not maintained to account for the transactions and balances of the commissary fund. A ledger with transactions and balances was subsequently compiled and presented for audit on August 6, 2021.

Internal controls were not in place to ensure depository reconciliations were performed monthly. During the audit period, depository reconciliations of the fund balance to the bank account balances were not performed. Monthly reconciliations were subsequently performed and presented for audit on August 6, 2021.

Internal controls over disbursements were not effective in preventing or detecting and correcting errors. Multiple issues were identified during the testing of disbursements. From a sample of 54 disbursements the following issues were noted:

- Fifteen instances were noted in which disbursements did not contain evidence of proper approval.
- Nine disbursements totaling \$580 did not have supporting documentation.

The monetary error for the lack of supporting documentation was projected to the population for the Sheriff's Commissary fund and an overall projected misstatement of \$10,970 was determined.

Internal controls over the CAR-1 report for the Sheriff's Commissary fund were not effective. The amounts reported were incorrect. The amounts reported were bank account transactions based on bank statements instead of the financial ledger transactions and balances. The failure to timely maintain the commissary funds ledger contributed to this deficiency.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

*Sheriff's Inmate Trust Fund*

Internal Controls over monthly depository reconciliations were not effective in preventing or detecting and correcting errors. A review of the December 31, 2020 reconciliation noted the following errors:

SCOTT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- Inaccurate deposits in transit totaling \$81,633 that had previously cleared the bank.
- Inaccurate outstanding checks totaling \$79,117 that had previously cleared the bank.

As of December 31, 2020, the cash necessary to balance was \$8,916.

Internal controls over disbursements were not effective. One employee was responsible for recording disbursements with no oversight, review, or approval. Additionally, disbursements were not being properly approved.

Internal controls over the CAR-1 report for the Sheriff's Inmate Trust fund were not effective. The amounts reported were incorrect. The transactions and balances reported consisted of only December 2020 activity instead of the activity for the entire year.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

*Sheriff Evidence Fund*

Internal controls were not in place to ensure proper recording of the transactions and balances of the evidence funds. The Sheriff Evidence fund was a new fund created during 2020; however, the Sheriff Department failed to set up and maintain a separate ledger for the fund. Instead of maintaining a ledger, the transaction register attached to their checkbook was being used to record deposits, checks, and current balance.

Internal controls were not in place to ensure depository reconciliations were being performed monthly. During the audit period, depository reconciliations of the fund balance to the bank account balances were not performed.

Internal controls over the CAR-1 report for the Sheriff Evidence fund was not effective. The Sheriff Department failed to prepare a CAR-1 report of the transactions and balances of the Sheriff Evidence fund. Instead, the bank register from the checking account was being used as the record.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

*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. . . .

SCOTT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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. . . ."

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

SCOTT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

Management of the County had not established a proper system of internal controls over financial transactions and reporting.

*Effect*

The failure to establish a proper system of internal controls enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County Sheriff's Department at risk that internal controls may not be either designed properly or operating effectively to provide reasonable assurance that internal controls will prevent, or detect and correct, misstatements in a timely manner.

*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.



*Tammy Stout Johnson*

*Auditor of Scott County*

Scott County Courthouse  
1 East McClain Avenue, Suite 130  
Scottsburg, IN 47170

Phone (812) 752-8408

Fax (812) 752-7914

Email:

[tammy.johnson@scottcounty.in.gov](mailto:tammy.johnson@scottcounty.in.gov)

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2019-001***

Fiscal year in which the finding initially occurred: 2017

Status of Audit Finding:

Errors and omissions persist with the Schedule of Expenditures of Federal Awards through the current audit. Continual efforts will be made to improve reporting accuracy. The Corrective Action Plan initiated in 2019 was only partially implemented over the Preparation of SEFA. The earliest anticipation date for correction is March 1, 2022.



*Tammy Stout Johnson*

*Auditor of Scott County*

Scott County Courthouse  
1 East McClain Avenue, Suite 130  
Scottsburg, IN 47170

Phone (812) 752-8408

Fax (812) 752-7914

Email:

tammy.johnson@scottcounty.in.gov

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2019-002***

Fiscal year in which the finding initially occurred: 2018

Status of Audit Finding:

Cash Receipts: Corrective action taken.

Payroll: Corrective action taken. Enforcement of department head signatures on timesheets is enforced. The Payroll Deputy reviews payroll funds regularly to reconcile differences, works closely with the Auditor if there is an issue, and the Auditor signs off on the adjustments. Testing is performed by another Deputy. A sample is taken from each payroll, reviewing for accuracy. A record of the testing is maintained. Also, the Payroll Deputy's pay record is reviewed at least twice annually. The County's insurance agent for group health, etc. analyzes the activity (terminations/new hires) and compares to quarterly payroll records to ensure accuracy and payroll deductions. The Auditor is notified along with the Payroll Deputy whenever any discrepancies are found and corrected.



*Missy Applegate*

SCOTT COUNTY TREASURER

1 East McClain Avenue, Suite 140 • Scottsburg, Indiana 47170  
Phone 812-752-8414 • Fax 812-752-8415

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2019-003

Fiscal year in which the finding initially occurred: 2017

Status of Audit Finding:

1. Lack of Segregation of Duties: The County Treasurer had not separated incompatible activities related to cash and investments and financial reporting. Control activities should be in place to reduce the risks of errors in financial reporting.  
Status of Audit Finding: Corrective Action Plan was taken and is completed.
2. The County Treasurer's Daily Balance of Cash and Depositories, Form 47 (Cash Book) was not being posted and balanced daily. There were no controls in place to ensure that the posting and reconciling of the Cash Book was done daily as required by statute.  
Status of Audit Finding: First part of the issue is completed as the Cash Book is posted everyday. The second part is a work in progress as the Cash Book is printed daily I, Missy Applegate, initial after reviewing it.
3. The Cash Book was not completely reconciled to the bank statements on a monthly basis. There were no controls established to ensure that the monthly bank reconciliements were completed and accurate.  
Status of Audit Finding: The previous findings are currently being corrected while I, Missy Applegate, reconcile the banks and Krissi Johnson reconciles the Cash Book on a monthly basis. I am currently receiving an email from the Indiana State Auditor which notifies us of an ACH payment. With this list I keep track of ACH's being deposited into our accounts. Once I receive an EFT quietus from the Auditor I mark that amount off my list. This will help us keep us in balance so there is no missing paperwork. I believe this and the excel spreadsheet will assist us in balancing.

# Scott County Sheriff's Office

Jerry Goodin  
Sheriff

Office: 812-752-8400 Fax: 812-752-5851

111 South 1<sup>st</sup> St.  
Scottsburg, IN 47170

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2019-004***

Fiscal year in which the finding initially occurred: 2018

**Status of Audit Finding:** During the process from the 2019 Audit findings thru the 2020 Audit findings we had a change in the staffing of the financial officer to Amy Beverly at which time new structure of the standards are being implemented and this is a work in progress at this time.

### **Description of Corrective Action Plan:** **Inmate Trust:**

1. Bonds are paid in the machine in the lobby or by the machine in the back and counted and totaled.
2. Patti pulls the monies, counts it, and creates the deposit.
3. The money is taken to the bank by a Deputy and deposited by Bobby Thompson and initialed.
4. A receipt is issued and signed by the Bobby Thompson. Receipts are kept together by dates.
5. When the bank statement is reconciled, it is also signed and verified by Doug Herald.
6. It will be saved to an existing file on the computer and the hard copies saved by month and year.  
Note: If Doug Herald is not available, it is signed by Amy Beverly.
7. Patti was removed from physically pulling onsite commissary orders and now is being done by PT jailer and being passed out.
8. Amy Beverly will sign off on all transactions made to pay vendors moving forward.

### **Commissary:**

1. Deposits: Monies for tax payments, gun permits, etc. are counted by Patti Combs.
2. A receipt is created and initialed by Patti. The monies and receipts are placed in a locked box.
3. Amy gets them out of the locked box, counts the monies, and creates a deposit slip. Amy retains the receipts but places the deposit slip and monies back in the locked box for an officer to take to the bank. A copy of the deposit is made and attached to the paperwork, and initialed by Bobby Thompson(Deputy)
4. The end of each month there is a reconciliation of the bank account and when finished taken to Patti for review and signature, if Patti is not available can be signed by Kimberly Box.
5. All supporting paperwork is put together and scanned into a file to be kept for future use. The hard copies are put together and kept per month and per year.
6. Any invoices that are to be paid from the Commissary are to be turned into Amy for payment with a signature of the Sheriff authorizing the payment.
7. Changing software and is work in progress, testing other programs to see what will be the best fit, has caused some not to be done in a timely manner.
8. Sheriff authorizes all purchases from the commissary account,
  - a. Weekly report from Amazon will be printed and attached as well for purchases.

**Anticipated Completion Date:** These procedures are being implemented at this time.



## Scott County Health Department

1296 North Gardner Street  
Scottsburg, IN 47170  
812/752-8455  
812/752-6023 FAX

825 Highway 31 North  
Austin, IN 47102  
812/794-2730  
812/794-2744 FAX



**Public Health**  
Prevent. Promote. Protect.

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

#### ***FINDING 2019-005***

Fiscal year in which the finding initially occurred: 2018

#### Status of Audit Finding:

A lack of internal controls was found for when SCHD submitted reimbursements. Starting in July 2019 the internal control was corrected. Invoices are prepared by the Administrator and submitted by email by support staff. These emails and documents are sent to the Auditor's office so they can be aware of the expected EFT.



*Tammy Stout Johnson*

*Auditor of Scott County*

Scott County Courthouse  
1 East McClain Avenue, Suite 130  
Scottsburg, IN 47170

Phone (812) 752-8408

Fax (812) 752-7914

Email:

[tammy.johnson@scottcounty.in.gov](mailto:tammy.johnson@scottcounty.in.gov)

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2019-006***

Fiscal year in which the finding initially occurred: 2019

Status of Audit Finding:

Internal Controls: Semi-annual reports were approved by the Board of Commissioners for both the Infectious Disease Community Development Block Grant and the LifeSpring Building grant as indicated in the minutes. Both grants are closed as of August 31, 2021.



*Tammy Stout Johnson*

*Auditor of Scott County*

Scott County Courthouse  
1 East McClain Avenue, Suite 130  
Scottsburg, IN 47170

Phone (812) 752-8408

Fax (812) 752-7914

Email:

tammy.johnson@scottcounty.in.gov

## CORRECTIVE ACTION PLAN

### ***FINDING 2020-001***

Contact Person Responsible for Corrective Action: TAMMY STOUT JOHNSON

Contact Phone Number: 812-752-8408

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Due to error on the 2020 Schedule of Expenditures of Federal Awards, the Corrective Action Plan initiated in 2019 was only partially implemented over the Preparation of SEFA.

Therefore, more attention will be paid to grant identifiers (CFDA numbers, program names, and numbers) to ensure accuracy. Also, more stringent measures will be taken in the Auditor's Office for departmental reconciliation of the grant monies to improve reporting accuracy.

Anticipated Completion Date: March 1, 2022



*Missy Applegate*

SCOTT COUNTY TREASURER

1 East McClain Avenue, Suite 140 • Scottsburg, Indiana 47170  
Phone 812-752-8414 • Fax 812-752-8415

## CORRECTIVE ACTION PLAN

### **FINDING 2020-002**

Contact Person Responsible for Corrective Action:  
Contact Phone Number:

Missy Applegate  
812-752-8414

Views of Responsible Official:

We concur with the finding

Description of Corrective Action Plan:

1. I balance with the Auditor's office daily. While Krissi enters daily paperwork to the Cash Book. After the Cash Book is printed daily, I initial after reviewing it.
2. I am currently receiving an email from the Indiana State Auditor which notifies us of an ACH payment. On this list I keep track of ACH's being deposited into our accounts. Once I receive an EFT quietus from the County Auditor I mark that amount off my list. This will help us keep in balance so there is no missing paperwork. The prior Treasurer had created an excel spreadsheet to keep track of all checks that I enter as cleared or outstanding. This will help in assuring if a check as been cleared or is still outstanding.
3. The Supplemental CAR-1 has been explained and notes were taking in correctly identifying correct calculations for future reports.

Anticipated Completion Date: The corrective action plan has been taken immediately.

# Scott County Sheriff's Office

Jerry Goodin  
Sheriff

Office: 812-752-8400 Fax: 812-752-5851

111 South 1<sup>st</sup> St.  
Scottsburg, IN 47170

## CORRECTIVE ACTION PLAN

### ***FINDING 2020-003***

Contact Person Responsible for Corrective Action: Patti Combs (Inmate Trust) Amy Beverly  
(Commissary/Evidence)

Contact Phone Number: 812-722-7128 (Patti Combs) (812) 722-7028 (Amy Beverly)

Views of Responsible Official: Jerry D. Goodin (Sheriff)

This office confers with the finding from the current audit. We had a change in personnel during February/March of 2020. During this transition there was a learning curve of new software and procedures. This is a work in progress no monies are missing or unaccounted for.

Description of Corrective Action Plan:

Inmate Trust:

1. Bonds are paid in the machine in the lobby in the sheriff's office or by the machine in the back at the booking station and counted and totaled.
2. Patti pulls the monies, counts it, and creates the deposit.
3. The money is taken to the bank by a Deputy and deposited and initialed.
4. A receipt is issued and signed by the Deputy. Receipts are kept together by dates.
5. When the bank statement is reconciled, it is also signed and verified by Doug Herald (Jail Commander).
6. It is saved to an existing file on the computer and the hard copies saved by month and year.  
Note: If Doug Herald is not available, it is signed by Amy Beverly.
7. Patti was removed from physically pulling onsite commissary orders and that is now is being done by a part time jailer and being distributed.
8. Each disbursement from this account is signed off by Sheriff Goodin or Amy Beverly.

Commissary:

1. Deposits: Monies for commissary purchases, tax payments, gun permits, etc. are counted by Patti Combs.
2. A receipt is created and initialed by Patti. The monies and receipts are placed in a locked box.
3. Amy Beverly receives monies out of the locked box, counts the monies, and creates a deposit slip. Amy Beverly retains the receipts but places the deposit slip and monies back in the locked box for an officer to take to the bank. A copy of the deposit is made and attached to the paperwork, and initialed by Deputy.
4. At the end of each month there is a reconciliation of the bank account and when finished it is taken to Patti Combs for review and signature.

5. All supporting paperwork is put together and scanned into a file to be kept for future use. The hard copies are put together and kept per month and per year.
6. Any invoices that are to be paid from the Commissary account are to be turned into Amy Beverly for payment with a signature of Sheriff Goodin authorizing the payment.
7. These changes are a work in progress, we have been testing other programs to see what will be the best fit, this has caused some reports to be back logged.
8. Sheriff Goodin authorizes all purchases from the commissary account.
9. We will be using a weekly purchase/return report created by Amazon to track purchases and or returned purchases.

Evidence:

1. Mike Nichols evidence technician counts the seized money to make sure it is accurate according to the property record signed by the submitting Deputy. The evidence technician makes a bank deposit and Sheriff Goodin initials the bank deposit receipt. The evidence technician then gives the deposit slip from the bank to Amy Beverly who maintains the account ledger. Most disbursements from this account are accompanied by a court order from one of the judges. Other disbursements are requested by Mike Nichols (technician) to be disbursed by check from Amy Beverly.
2. This account has limited transactions.

Anticipated Completion Date: These procedures are being implemented at this time.

## 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/>.