

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

VANDERBURGH COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
11/23/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Brian Gerth	01-01-20 to 12-31-21
County Treasurer	Susan Kirk Dottie Thomas	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	Carla Hayden	01-01-20 to 12-31-21
County Sheriff	David L. Wedding	01-01-20 to 12-31-21
County Recorder	Debbie Stucki	01-01-20 to 12-31-21
President of the Board of County Commissioners	Jeff Hatfield Ben Shoulders	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Tom Shetler, Jr. John Montrastelle	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
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 of Vanderburgh County (County), as of and for the year ended December 31, 2020, 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 26, 2021.

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

October 26, 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 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, 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.

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

Opinion on the Major Federal Program

In our opinion, the 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.

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 of the County, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 26, 2021, 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

October 26, 2021

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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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VANDERBURGH 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 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	WIC 2020 WIC 2020	\$ - -	\$ 30,665 549,125
Total - Department of Agriculture				-	579,790
<u>Department of Housing and Urban Development</u>					
COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII 14.228 COVID-19 RESPONSE PHASE 2 8907	LIEUTENANT GOVERNOR'S OFFICE	14.228	B-CV1-CV-18-0001	-	250,000
LEAD HAZARD REDUCTION DEMONSTRATION GRANT PROGRAM 14.905 LEAD HAZARD REDUCTION 8424	DIRECT GRANT	14.905	LD-018004	-	22,982
Total - Department of Housing and Urban Development				-	272,982
<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	-	144,763
COVID-19 - CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM 16.034 BJA CESF 8114	DIRECT GRANT	16.034	2020-VD-BX-0281-S01	-	31,349
MISSING CHILDREN'S ASSISTANCE 16.543 SHERIFF-INTERNET CRIMES CHILD 8105	INDIANA STATE POLICE	16.543	2017-MC-FX-K008	-	21,142
CRIME VICTIM ASSISTANCE 16.575 PROS VICTIM/WITNESS ASST 8205 16.575 VICTIM SPECIALIST 8113	INDIANA CRIMINAL JUSTICE INSTITUTE	16.575	2018 00097FR VOCA-2019-00049-FR	- -	344,617 40,820
Total - CRIME VICTIM ASSISTANCE				-	385,437
VIOLENCE AGAINST WOMEN FORMULA GRANTS 16.588 STOP DOMESTIC VIOLENCE 8102 16.588 PROS STOP 8204	INDIANA CRIMINAL JUSTICE INSTITUTE	16.588	STOP-2019-00042 STOP-CLE-2020002FR	- -	60,640 33,745
Total - VIOLENCE AGAINST WOMEN FORMULA GRANTS				-	94,385
CHILDREN OF INCARCERATED PARENTS 16.831 PARENTING RE-ENTRY GRANT 8310	DIRECT GRANT	16.831	2019-IG-BX-0001	-	84,617
Total - Department of Justice				-	761,693
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster HIGHWAY PLANNING AND CONSTRUCTION 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 #1593021 DES #1400549 DES #1592156	- - -	77,793 439,318 198,678
Total - HIGHWAY PLANNING AND CONSTRUCTION				-	715,789
Total - Highway Planning and Construction Cluster				-	715,789

VANDERBURGH 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
Highway Safety Cluster					
STATE AND COMMUNITY HIGHWAY SAFETY	INDIANA CRIMINAL JUSTICE INSTITUTE	20.600			
20.600 CLICK IT TO LIVE IT 8106			CHIRP-2020-00067	-	14,048
20.600 NON MOTORIST SAFETY 8110			CHIRP-2020-00067	-	39,794
Total - STATE AND COMMUNITY HIGHWAY SAFETY				-	53,842
NATIONAL PRIORITY SAFETY PROGRAMS	INDIANA CRIMINAL JUSTICE INSTITUTE	20.616			
20.608 DUI TASK FORCE 8108			CHIIRP- 2020-00067	7,172	11,508
Total - Highway Safety Cluster				7,172	65,350
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	INDIANA DEPARTMENT OF HOMELAND SECURITY	20.703			
20.703 HAZARDOUS MATERIALS EOC EXERCISE 8506			693JK31940014HEMP	-	11,000
Total - Department of Transportation				7,172	792,139
<u>Department of the Treasury</u>					
COVID-19 - CORONAVIRUS RELIEF FUND	INDIANA FINANCE AUTHORITY	21.019			
21.019 COVID-19 AUDITOR 8901			2020	-	5,694,672
21.019 COVID-19 EMA 8902			2020	-	45,802
21.019 COVID-19 SHERIFF 8903			2020	-	87,963
21.019 COVID-19 HEALTH 8905			2020	-	43,044
Total - COVID-19 - CORONAVIRUS RELIEF FUND				-	5,871,481
Total - Department of the Treasury				-	5,871,481
<u>Election Assistance Commission</u>					
COVID-19 - 2020 HAVA CARES Act Grant	INDIANA SECRETARY OF STATE	90.404			
90.404 SECRETARY OF STATE ELECTION GRANT 8601			04018NHAVAELEC	-	51,788
Total - Election Assistance Commission				-	51,788
<u>Department of Health and Human Services</u>					
IMMUNIZATION COOPERATIVE AGREEMENTS	INDIANA STATE DEPARTMENT OF HEALTH	93.268			
93.268 HEALTH IMMUNIZATIONS 8408			FY21-2020 IMM	-	24,511
PUBLIC HEALTH EMERGENCY PREPAREDNESS	INDIANA STATE DEPARTMENT OF HEALTH	93.069			
93.069 PUBLIC HEALTH EMERGENCY PREPAREDNESS 8429			PO 0020002944	-	5,231
93.069 PUBLIC HEALTH EMERGENCY PREPAREDNESS 8429			PO 0020005667	-	1,291
Total - PUBLIC HEALTH EMERGENCY PREPAREDNESS				-	6,522
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	INDIANA STATE DEPARTMENT OF HEALTH	93.136			
93.136 OVERDOSE DATA TO ACTION 8430			PO20004423	-	34,970
93.136 FATALITY REVIEW & PREVENTION PDOPS 8427			SCM#36952	-	8,288
Total - INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS				-	43,258
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			
93.539 IMMUNIZATIONS PPHF 8421			2020-IMM	-	83,074

VANDERBURGH 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
CHILD SUPPORT ENFORCEMENT	INDIANA DEPARTMENT OF CHILD SERVICES	93.563			
93.563 CLERK IV-D INCENTIVE 8899			FY2020	-	132,534
93.563 INDIRECT COST 10000000-002400			FY2020	-	438,688
93.563 PROS 4D CHILD SUPPORT REIMB10000000-002500			FY2020	-	1,186,345
93.563 CLERK 4D CHILD SUPPORT REIMB 10000000-002600			FY2020	-	58,301
93.563 COUNTY ELECTED OFFICIALS TRAINING CLERK 1217			FY2020	-	29
93.563 COURT COST 10000000-002700			FY2020	-	321,239
93.563 CLERKS RECORD PERPETUATION 1119			FY2020	-	1,613
93.563 TITLE IV-D INCENTIVE 8895			FY2020	-	169,489
93.563 PROS IV-D INCENTIVE 8897			FY2020	-	176,247
Total - CHILD SUPPORT ENFORCEMENT				-	2,484,485
OPIOID STR	INDIANA SUPREME COURT ADMINISTRATION	93.788			
93.788CT-MENTAL HEALTH 9315			022OPIODSORF18	-	33,690
HIV CARE FORMULA GRANTS	INDIANA STATE DEPARTMENT OF HEALTH	93.917			
93.917 STD-RYAN WHITE 8422			X07HA31247	-	56,790
93.917 STD-RYAN WHITE 8422			X08HA31247	-	19,406
Total - HIV CARE FORMULA GRANTS				-	76,196
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	INDIANA STATE DEPARTMENT OF HEALTH	93.991			
93.991 FATALITY REVIEW & PREVENTION PHSBG 8428			SCM# 36952	-	6,712
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	INDIANA STATE DEPARTMENT OF HEALTH	93.994			
93.994 FIMR 8418			2020	-	32,827
93.994 INJURY PREVENTION 8419			2020	-	7,550
93.994 BABY & ME TOBACCO FREE 8417			2020BMTF	-	37,630
93.994 SUDDEN UNEXPECTED INFANT DEATH 8405			B04MC30611	-	39,900
Total - MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES				-	117,907
Total - Department of Health and Human Services				-	2,876,355
Department of Homeland Security					
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	-	134,387
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	INDIANA DEPARTMENT OF HOMELAND SECURITY	97.042			
97.042 EMPG COMPETITIVE GRANT 8507			EM-2018-EP-00005	35,910	71,820
97.042 EMPG COMPETITIVE GRANT 8507			EMC-2019-EP-00003-S01	36,628	73,256
Total - EMERGENCY MANAGEMENT PERFORMANCE GRANTS				72,538	145,076
HOMELAND SECURITY GRANT PROGRAM	INDIANA DEPARTMENT OF HOMELAND SECURITY	97.067			
97.067 EOC RADIO SOFTWARE 8517			EMW-2016-SS-0078-38215	-	19,000
97.067 VIDEO & CAMERA PROJECT 8516			EMW-2019-SS-00013-S01	-	95,000
Total - HOMELAND SECURITY GRANT PROGRAM				-	114,000
Total - Department of Homeland Security				72,538	393,463
Total federal awards expended				<u>\$ 79,710</u>	<u>\$ 11,599,691</u>

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, 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.

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	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 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

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

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



OFFICE OF THE CLERK OF THE
Vanderburgh Circuit and Superior Courts



Carla J. Hayden
CLERK OF THE COURTS

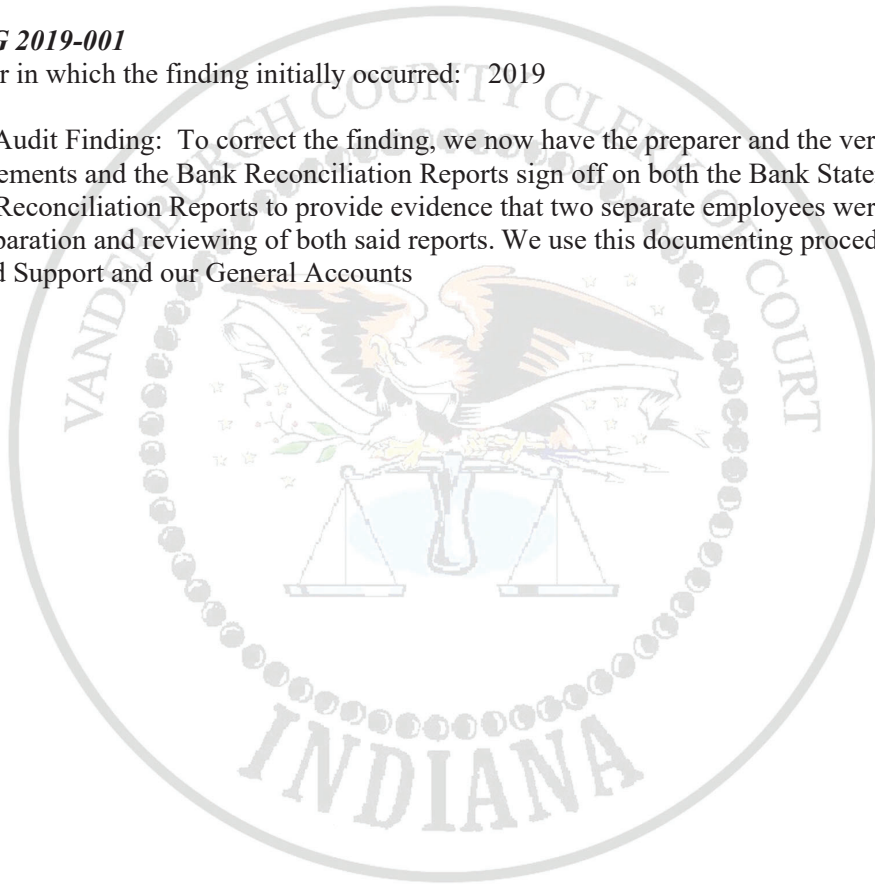
Marc Toone
Chief Deputy

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2019-001

Fiscal year in which the finding initially occurred: 2019

Status of Audit Finding: To correct the finding, we now have the preparer and the verifier of the Bank Statements and the Bank Reconciliation Reports sign off on both the Bank Statements and the Bank Reconciliation Reports to provide evidence that two separate employees were involved in the preparation and reviewing of both said reports. We use this documenting procedure for both Child Support and our General Accounts



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EVANSVILLE, IN 47708-1886

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POST OFFICE BOX 3356
EVANSVILLE, IN 47732-3356

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/>.