

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

VIGO COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
02/02/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	James W. Bramble	01-01-20 to 12-31-22
County Treasurer	Nancy S. Allsup Josie Swalls Thompson	01-01-20 to 12-31-20 01-01-21 to 12-31-22
Clerk of the Circuit Court	Bradley M. Newman	01-01-20 to 12-31-22
County Sheriff	John A. Plasse	01-01-20 to 12-31-22
County Recorder	Stacee J. Todd Diana Winsted-Smith	01-01-20 to 12-31-20 01-01-21 to 12-31-22
County Assessor	Kevin Gardner	01-01-20 to 12-31-22
County Prosecutor	Terry R. Modesitt	01-01-20 to 12-31-22
County Coroner	Susan Siebenmorgan Amos Janie Myers	01-01-20 to 12-31-20 01-01-21 to 12-31-22
President of the Board of County Commissioners	Brad A. Anderson Ivan M. Morris Chris Switzer	01-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Ivan M. Morris Aaron D. Loudermilk	01-01-20 to 12-31-20 01-01-21 to 12-31-22



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VIGO COUNTY, INDIANA

This report is supplemental to our audit report of Vigo County (County), for the period from January 1, 2020 to December 31, 2020. 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 Statements Audit Report of the County, which provides our opinions on the County's financial statements. 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 Result and Comment contained herein describes the identified reportable instance 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 Result and Comment, incorporated within this report, was not verified for accuracy.

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

January 19, 2022

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COUNTY AUDITOR
VIGO COUNTY

COUNTY AUDITOR
VIGO COUNTY
AUDIT RESULT AND COMMENT

CORONAVIRUS RELIEF FUND ACCOUNTING

Condition and Context

The County did not properly account for the Coronavirus Relief Fund (CRF) in accordance with the options outlined in State Examiner Directive 2020-3 (Directive).

The County did not properly establish a separate CARES grant fund that followed the uniform chart of accounts. Instead, the County utilized a fund number that was specified for another CARES purpose.

The Board of County Commissioners passed Resolution 7-2020 on October 27, 2020, to authorize the public health and safety payroll costs reimbursement to be moved by claim from the Coronavirus Relief 21.019 fund (CARES fund) to the General fund in compliance with Option 2 of State Examiner Directive 2020-3. The public health and safety payroll costs reimbursement was receipted into the CARES fund on November 30, 2020. The reimbursement amount at that point should have been moved by claim to the General fund leaving a zero balance in the CARES fund; however, the transfer from the CARES fund to the General fund was not done.

The County had a year-end balance of \$3,419,767 in the CARES fund. This was subsequently corrected on March 11, 2021.

Criteria

Each local unit of government that receives an allocation from the Coronavirus Relief Fund administered by IFA shall establish a separate CARES grant fund with a fund number consistent with memorandum Accounting and Appropriation of COVID-19 Grants, April 29, 2020 (updated September 29, 2020).

All Reimbursements received from IFA shall be receipted into a separate CARES grant fund that is specific to IFA reimbursements. . . .

Transactions for public health and safety payroll costs must be accounted for through one of these two prescribed options. . . .

Option Two. Reimbursements received from IFA shall be receipted into the separate CARES grant fund. A claim will be created against the separate CARES grant fund for the reimbursed amount in favor of the general fund. This claim must be supported by documentation of the public health and safety payroll costs that have been expensed from the general fund or other funds.

The amount of the claim will be receipted into the general fund cash balance. Normal appropriation procedures will apply to these funds.

Once option two is completed, the cash balance of the separate CARES grant fund will be zero. **No money shall remain in the separate CARES grant fund. This option requires a resolution or ordinance as detailed in the memorandum CARES Reimbursement of Public Health and Safety Payroll Costs, September 30, 2020.** (State Examiner Directive 2020-3)

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

COUNTY AUDITOR
VIGO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 19, 2022, with James W. Bramble, County Auditor; Chris Switzer, President of the Board of County Commissioners; Brendan Kearns, County Commissioner; Ivan M. Morris, County Commissioner; Cheryl Loudermilk, Chief Deputy Auditor; and Vicki Weger, County Council member.