

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

FLOYD COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
03/21/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jacqueline Wenning	01-01-20 to 12-31-22
County Treasurer	Lois N. Endris Steve Burks	01-01-20 to 12-31-20 01-01-21 to 12-31-22
Clerk of the Circuit Court	Danita Burks	01-01-20 to 12-31-22
County Sheriff	Frank Loop	01-01-20 to 12-31-22
County Recorder	Todd Scannell Lois N. Endris	01-01-20 to 12-31-20 01-01-21 to 12-31-22
President of the Board of County Commissioners	Shawn Carruthers	01-01-20 to 12-31-22
President of the County Council	Brad Striegel Dale Bagshaw	01-01-20 to 12-31-21 01-01-22 to 12-31-22



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF FLOYD COUNTY, INDIANA

This report is supplemental to our audit report of Floyd 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 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.

Beth Kelley, CPA, CFE
Deputy State Examiner

March 10, 2022

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COUNTY AUDITOR
FLOYD COUNTY

COUNTY AUDITOR
FLOYD COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

The same comment also appeared in prior Report B55625, and a similar comment also appeared in prior Report B53154, entitled *FINDING 2018-001*.

Condition and Context

The County did not have a proper system of internal control in place over financial transactions and reporting to prevent, or detect and correct, errors. Due to the lack of internal controls errors in the financial records and financial report went undetected.

Financial Close and Reporting

Due to the lack of internal controls over the financial information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the Annual Financial Report and the financial statement, material errors remained undetected. The errors consisted of the following:

1. Multiple funds were duplicated in the financial statement which resulted in the overstatement of the beginning cash balance in the amount of \$371,748; overstatement of receipts in the amount of \$9,993,839; overstatement of disbursements in amount of \$10,049,516; and overstatement of the ending cash balance in the amount of \$316,071.
2. Four funds were omitted from the financial statement which resulted in the understatement of the beginning cash balance of \$10,000; understatement of receipts in the amount of \$29,277,537; understatement of disbursements in the amount of \$29,277,537; and understatement of the ending cash balance in the amount of \$10,000.
3. The financial activity for twelve funds was reported incorrectly which resulted in the understatement of receipts in the amount of \$997,234; understatement of disbursements in the amount of \$21,246,435; and overstatement of the ending cash balance in the amount of \$20,249,201.
4. The financial statement did not include the departmental financial activity for the County Sheriff, Clerk of the Circuit Court, and County Treasurer which resulted in the understatement of the beginning cash balance in the amount of \$5,577,275; understatement of receipts in the amount of \$9,350,748; understatement of disbursement in the amount of \$7,969,241; and understatement of the ending cash balance in the amount of \$6,959,782.

Audit adjustments were proposed, accepted by the County, and made to the financial statement.

Receipts

The County did not have internal controls in place to ensure receipt activity was recorded timely and to the financial records.

There were three instances where monies received electronically were not recorded until four to six months after being received. In one instance, money received in March 2020 was not recorded to the financial records.

COUNTY AUDITOR
FLOYD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Procedures were not in place to ensure monies collected and deposited by County departments were recorded timely and in the correct accounting period. Monies collected and deposited by departments were recorded up to a week after being received, and steps were not taken to ensure all activity was recorded by the end of the month.

Disbursements

Disbursement transactions related to payroll deductions and employer related benefits were recorded as of the date processed instead of the date disbursed. As a result, if disbursements were not actually made as of the processing date, it could result in financial activity being recorded in an improper month and/or calendar year.

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 5-11-1-4(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](#)."

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

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 County Auditors of Indiana, Chapter 1)

COUNTY AUDITOR
FLOYD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

CORONAVIRUS RELIEF FUNDS

Condition and Context

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

The County was allocated and received \$2,523,509 of Coronavirus Relief Funds (CRF) created by the Coronavirus Aid, Relief, and Economic Security (CARES) Act that was administered by the Indiana Finance Authority (IFA).

Reimbursement for public health and safety payroll costs from the IFA in the amount of \$2,125,295 was receipted into the established COVID 19 CARES Act Fund (CARES fund). In October and December 2020, a reversing entry was not made in the originating fund for the expenses reimbursed to reinstate the fund's cash balance, and zero out the CARES fund balance. In addition, a claim was not prepared against the separate CARES fund for the reimbursed amount in favor of the General fund.

Supporting documentation in the amount of \$293,345, which was invoiced based upon original negotiations, was submitted to IFA for non-payroll costs related to an agreement with Baptist Health. Upon final negotiations, the County paid Baptist Health \$143,193. Therefore, the County received \$150,152 more than actually paid to Baptist Health. It was determined that the County had public health and safety payroll costs from October 2020 to December 2020 to cover the remaining allocation. The County should contact IFA to see what additional documentation may be required.

The ending cash balance in the CARES fund was \$2,208,108.

Criteria

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

Option One. Reimbursements received from IFA shall be receipted into the separate CARES grant fund. The reimbursed amount for public health and safety payroll costs originally incurred in the general fund (or other fund) will be moved to the separate CARES grant fund through a reversing entry. This action will reinstate the general fund (or other fund) cash balance and re-appropriate the general fund (or other fund) in a similar manner to IC 6-1.1-18-9(1) for those disbursements. This reversal must be done in the same budget year that the original transaction was posted.

Once the disbursement is reversed within the general fund (or other fund), it must be posted as a disbursement in the separate CARES grant fund. Documentation must be maintained so the audit trail can be followed. The accounting system must tie the original claim for the disbursement to the separate CARES grant fund by specific reference or notation in a comment section.

Once option one is completed, the cash balance of the separate CARES grant fund will be zero. **No money shall remain in the separate CARES grant fund. . . .**

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.

COUNTY AUDITOR
FLOYD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

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.** . . .

Transactions for other permitted costs reimbursed by IFA must be accounted for through one of the following prescribed frameworks. . . .

Framework Two. If IFA has provided reimbursement based on unpaid invoices or purchase orders, then reimbursements received from IFA shall be receipted into the separate CARES grant fund. The expenditures to vendors will be made through the CARES grant fund and these expenditures must match the application made to IFA. If the actual invoice or invoices relating to a purchase order is less than the purchase order, then the difference in the money expended to the vendor and the amount received for the purchase order from IFA must be returned to the IFA. The items on the invoice must match the items on the purchase order. All documentation must be maintained.

Once these steps are completed, the balance of the separate CARES grant fund will be zero. **No money shall remain in the separate CARES grant fund.** . . .

Framework Three. If you have created a negative balance in your CARES fund based on expenditures made in anticipation of receipt of reimbursement for allowable expenditures where invoices have already been submitted to IFA then leave as is and receipt reimbursement when received, bringing the balance in the separate CARES grant fund to zero. Going forward, expend any anticipated allowable expenditures from a fund with an appropriation and follow framework one. If a negative balance in the CARES grant fund is not fully reimbursed, then the unreimbursed amount will require a reverse entry and posting of the expenditure to the general or other appropriate fund within an appropriated line item.

Once these steps are completed, the balance of the separate CARES grant fund will be zero. **No money shall remain in the separate CARES grant fund.** (State Examiner Directive 2020-3)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

CAPITAL ASSETS

The same comment also appeared in prior Report B55625.

Condition and Context

A complete detailed listing of capital assets owned by the County was not provided for audit, nor has the County conducted a periodic physical inventory of its assets.

COUNTY AUDITOR
FLOYD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND

Condition and Context

Five out of ten disbursements tested from the MVH RESTRICTED fund were made for activities not related to the construction, reconstruction, and preservation of the city or town's highways. Disbursements tested were made for contract employees performing administrative functions, back payments of employee retirement benefits for the years 2000 to 2005, and outreach expenses for stormwater.

Criteria

Indiana Code 8-14-1-5(c) states: "For funds distributed to a city or town from the motor vehicle highway account, the city or town shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the city's or town's highways."

GATEWAY MONTHLY AND ANNUAL UPLOADS

A similar comment also appeared in prior Report B55625, entitled *MONTHLY GATEWAY UPLOADS*.

Condition and Context

The County Auditor did not comply with State Examiner Directive 2018-1 or Amended State Examiner Directive 2018-1, and upload required documents into the Indiana Gateway for Government Units (Gateway) financial reporting system. No files or governmental unit information was uploaded for 2020.

Criteria

Beginning with July 2018 files, which will be due September 15, 2018, **all** cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. . . . Counties and school corporations will upload January 2019 files beginning in March 2019. . . .

Thereafter, monthly files must be uploaded no later than the 15th day of the second succeeding month, i.e. August monthly files are due on October 15. (State Examiner Directive 2018-1)

COUNTY AUDITOR
FLOYD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15th of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. . . . Thereafter, annual files must be uploaded no later than March 1st . . . for the prior year end unless the SBOA establishes a different date.

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients.

A user guide for the Engagement Uploads is available and located at: <https://gateway.ifionline.org/userguides/engagementguide>. **It is pertinent that this user guide be used in conjunction with this Directive.** It provides critical information to you that will help guide you to uploading the correct documents.

The following files and governmental unit information are required to be uploaded monthly by all units except as noted:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

For County Auditors:

- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund
- Documentation of Reconciliation of Form 61 between Auditor and Treasurer . . .

The following files and governmental unit information are required to be uploaded annually (for Counties, these apply to County Auditors unless otherwise noted):

- Year-end Investment Statements (for Counties - County Treasurer)
- Detail of Receipts for the year
- Detail of Disbursements for the year
- Current year Salary Ordinance (or Schedule) and Amendments (except Schools)
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund . . .
- Optional: Excel Data Capture/Data Dump (in lieu of Detail of Receipts and Disbursements)

(Amended State Examiner Directive 2018-1)

COUNTY AUDITOR
FLOYD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 10, 2022, with Jacqueline Wenning, County Auditor; Shawn Carruthers, President of the Board of County Commissioners; Dale Bagshaw, President of the County Council; Denise Konkle, County Council member; Danny Short, County Council member; Connie Moon, County Council member; and Gloria Jones, Chief Deputy County Auditor.

COUNTY TREASURER
FLOYD COUNTY

COUNTY TREASURER
FLOYD COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

The same comment also appeared in prior Report B55625, and a similar comment also appeared in prior Report B53154, entitled *FINDING 2018-003*.

Condition and Context

The County Treasurer did not have a proper system of internal control in place over financial transactions and reporting to prevent, or detect and correct, errors in cash and investments. The County Treasurer had not established internal controls to ensure that the monthly bank reconciliations were properly completed and accurate. Internal controls were not in place to ensure financial activity was recorded in a timely manner.

Bank Reconciliations

Bank reconciliations were not properly completed for three of the County Treasurer's bank accounts which had significant financial activity. The bank reconciliations for these three bank accounts had large unidentified variances which fluctuated widely from month to month in ranges from cash short of \$443,051 to cash long of \$1,974,697. A comparison of the Treasurer's Daily Balance of Cash Depositories, Form 47 (Cash Book) to the bank depository accounts on December 31, 2020, indicated an unidentified cash short of \$299,722.

Timely Financial Recording

There were 13 instances identified in which excise tax monies received were recorded anywhere from 29 to 55 days after the funds had been received. The failure to timely record financial activity in the County Treasurer's Cash Book contributed to difficulties in performing accurate monthly bank reconciliations.

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. . . ."

COUNTY TREASURER
FLOYD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

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."

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)

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 1)

GATEWAY MONTHLY AND ANNUAL UPLOADS

Condition and Context

The County Treasurer did not comply with State Examiner Directive 2018-1 or Amended State Examiner Directive 2018-1 and upload all required documents into Indiana Gateway for Government Units (Gateway) financial reporting system. Bank Statements for 2020 and the Documentation of Reconciliation of Form 61 between Auditor and Treasurer were not uploaded.

Criteria

Beginning with July 2018 files, which will be due September 15, 2018, **all** cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. . . . Counties and school corporations will upload January 2019 files beginning in March 2019. . . .

Thereafter, monthly files must be uploaded no later than the 15th day of the second succeeding month, i.e. August monthly files are due on October 15. (State Examiner Directive 2018-1)

COUNTY TREASURER
FLOYD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15th of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. . . . Thereafter, annual files must be uploaded no later than March 1st . . . for the prior year end unless the SBOA establishes a different date.

The following files and governmental unit information are required to be uploaded monthly by all units except as noted: . . .

For County Treasurers:

- Cash Balance Reports,
- Bank Reconcilements, Bank Statements, and Outstanding Check List
- Documentation of Reconciliation of Form 61 between Auditor and Treasurer . . .

The following files and governmental unit information are required to be uploaded annually (for Counties, these apply to County Auditors unless otherwise noted):

- Year-end Investment Statements (for Counties - County Treasurer) . . .

(Amended State Examiner Directive 2018-1)

COUNTY TREASURER
FLOYD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 10, 2022, with Lois N. Endris, former County Treasurer; Steve Burks, County Treasurer; Jacqueline Wenning, County Auditor; Shawn Carruthers, President of the Board of County Commissioners; Dale Bagshaw, President of the County Council; Denise Konkle, County Council member; Danny Short, County Council member; Connie Moon, County Council member; and Gloria Jones, Chief Deputy County Auditor.

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COUNTY RECORDER
FLOYD COUNTY

COUNTY RECORDER
FLOYD COUNTY
AUDIT RESULT AND COMMENT

GATEWAY MONTHLY AND ANNUAL UPLOADS

Condition and Context

The County Recorder did not comply with State Examiner Directive 2018-1 or Amended State Examiner Directive 2018-1 and upload required documents into the Indiana Gateway for Government Units (Gateway) financial reporting system. No files or governmental unit information was uploaded for 2020.

Criteria

Beginning with July 2018 files, which will be due September 15, 2018, **all** cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. . . . Counties and school corporations will upload January 2019 files beginning in March 2019. . . .

Thereafter, monthly files must be uploaded no later than the 15th day of the second succeeding month, i.e. August monthly files are due on October 15. (State Examiner Directive 2018-1)

This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15th of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. . . . Thereafter, annual files must be uploaded no later than March 1st . . . for the prior year end unless the SBOA establishes a different date.

The following files and governmental unit information are required to be uploaded monthly by all units except as noted: . . .

For County Clerks, Recorders, and Sheriffs:

- Cash Balance Reports,
- Bank Reconcilements, Bank Statements, and Outstanding Check Lists

(Amended State Examiner Directive 2018-1)



Lois N. Endris, Recorder of Floyd County

Room 115, City-County Bldg. • P.O. Box 878 • New Albany, IN 47151-0878
lendris@floydcounty.in.gov

(812) 948-5430

March 18, 2022

Re: SBOA response for Floyd County Recorder audit findings 1/20-12/20

In response to the exit conference for 2020, I am in agreement with the findings.

I was not the Recorder during that time period.

Sincerely,

Lois N. Endris

Floyd County Recorder

A handwritten signature in cursive script that reads "Lois N. Endris".

COUNTY RECORDER
FLOYD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 22, 2022, with Lois N. Endris, County Recorder; Jacqueline Wenning, County Auditor; Shawn Carruthers, President of the Board of County Commissioners; Dale Bagshaw, President of the County Council; Denise Konkle, County Council member; Danny Short, County Council member; Connie Moon, County Council member; and Gloria Jones, Chief Deputy County Auditor.