

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

JOHNSON COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**

06/08/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pamela J. Burton	01-01-20 to 12-31-22
County Treasurer	Michele Ann Graves	01-01-20 to 12-31-22
Clerk of the Circuit Court	Trena McLaughlin	01-01-20 to 12-31-22
County Sheriff	Duane E. Burgess	01-01-20 to 12-31-22
County Recorder	Teresa K. Petro	01-01-20 to 12-31-22
President of the Board of County Commissioners	Brian P. Baird	01-01-20 to 12-31-22
President of the County Council	John Myers	01-01-20 to 12-31-22



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 JOHNSON 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Johnson 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 May 25, 2022.

***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, 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 item 2020-001, 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  
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 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 item 2020-001.

***Johnson 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 statements, 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

May 25, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH 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 JOHNSON COUNTY, INDIANA

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

We have audited Johnson 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 each of its major federal programs for the year ended December 31, 2020. The County's major federal programs are 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 each of the County's major federal programs 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 each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each 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 each of its major federal programs for the year ended December 31, 2020.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH 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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each 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 EACH 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, the aggregate discretely presented component units, each major fund, and the aggregate 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 May 25, 2022, 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

May 25, 2022

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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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JOHNSON 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>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY 2020	\$ -	\$ 10,864
Calendar 2020 Juvenile Detention School Breakfast					
COVID-19 - School Breakfast Program	Indiana Department of Education	10.553	FY 2020	-	3,291
Calendar 2020 Juvenile Detention School Breakfast					
Total - School Breakfast Program				-	14,155
National School Lunch Program	Indiana Department of Education	10.555	FY 2020	-	20,111
Calendar 2020 Juvenile Detention School Lunch					
Calendar 2020 Juvenile Detention School Lunch - Commodities			FY 2020	-	1,647
Sub-Total - National School Lunch Program				-	21,758
COVID-19 - National School Lunch Program	Indiana Department of Education	10.555	FY2020	-	6,403
Calendar 2020 Juvenile Detention School Lunch					
Total - National School Lunch Program				-	28,161
Total - Child Nutrition Cluster				-	42,316
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana Department of Health	10.557	Contract #38131	-	782,198
WIC - Breastfeeding/Peer Counselor (2019/2020)					
Total - Department of Agriculture				-	824,514
<u>Department of Justice</u>					
Edward Byrne Memorial Justice Assistance Grant Program	City of Greenwood	16.738	2020-DJ-BX-0907	-	9,000
Justice Assistance Grant Program					
Coronavirus Emergency Supplemental Funding Program	Indiana Secretary of State	16.034	2020-VD-BX-0081	-	48,118
COVID Emergency Supplemental					
Juvenile Justice and Delinquency Prevention	Indiana Criminal Justice Institute	16.540	2018-JF-FX-0058	-	30,992
Title II Juvenile Probation					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	VOCA-2018-00067	-	70,015
Victim Assistance Program (10/01/18-9/30/20)					
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	STOP-2019-00118	-	36,991
STOP Grant Domestic Violence Intervention Program (7/1/19-6/30/20)					
Total - Department of Justice				-	195,116
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205	Project #1005699	-	65,486
Replacement of Bridge 96			Project #1005947	-	16,465
Connector Rd from Worthsville Rd to South Franklin Rd/Worthsville Rd/Clark School Rd			Project #1173122	-	78,545
Reconstruction on 200 N Beginning at SR 144 Ending West of Centerline Road					

JOHNSON 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
Reconstruction on 200 N Beginning at SR 144 Ending West of Centerline Road			Project #1173573	-	78,545
Federal Bridge Inspection (Bridge 502)			Project #1383129	-	22,332
Federal Bridge Inspection (Bridge 604)			Project #1383133	-	18,812
Federal Bridge Inspection Bridge (604)			Project #1383134	-	18,812
Federal Bridge Inspection Phase 1 (2018) and Phase 2 (2020)			Project #1500209	-	39,831
Total - Highway Planning and Construction				-	338,828
Total - Highway Planning and Construction Cluster				-	338,828
Federal Transit Cluster					
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs ACCESS - Public Transit (Vehicles)	Indiana Department of Transportation	20.526	Project #3400427C	147,026	147,026
Total - Federal Transit Cluster				147,026	147,026
Highway Safety Cluster					
State and Community Highway Safety LEC CHIRP 2020	Indiana Criminal Justice Institute	20.600	69A37519300001640INA	27,134	28,794
Total - Highway Safety Cluster				27,134	28,794
Formula Grants for Rural Areas and Tribal Transit Program ACCESS - Public Transit (Federal Share)	Indiana Department of Transportation	20.509	Project #18039270	796,701	796,701
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program CARES ACCESS - Public Transit (Federal Share)	Indiana Department of Transportation	20.509	FY 2020	129,846	129,846
Total - Formula Grants for Rural Areas and Tribal Transit Program				926,547	926,547
Minimum Penalties for Repeat Offenders for Driving While Intoxicated LEC CHIRP 2020	Indiana Criminal Justice Institute	20.608	69A37519300001640INA	12,736	14,419
Interagency Hazardous Materials Public Sector Training and Planning Grants HMEP/LEPC	Indiana Department of Homeland Security	20.703	Contract #38784	-	15,000
Total - Department of Transportation				1,113,443	1,470,614
<u>Department of the Treasury</u>					
COVID-19 - Coronavirus Relief Fund CARES COVID Relief Fund SARS COVID 2 Testing	Indiana Finance Authority	21.019	FY 2020 Project #NU50CK000503	18,072 -	5,068,529 31,854
Total - COVID-19 - Coronavirus Relief Fund				18,072	5,100,383
Total - Department of the Treasury				18,072	5,100,383
<u>Election Assistance Commission</u>					
COVID-19 - 2020 HAVA CARES Act Grant 2020 COVID Election Assistance	Secretary of State	90.404	040_INCOVID2020	-	81,344
Total - Election Assistance Commission				-	81,344
<u>Department of Health and Human Services</u>					
Public Health Emergency Preparedness BASE BP1 (2019/2020)	Indiana Department of Health	93.069	Contract #35409	-	15,064

JOHNSON 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
CRI BP1 (2019/2020)			Contract #35409	-	35,325
Total - Public Health Emergency Preparedness				-	50,389
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements District 5 DPC HPP	Indiana Department of Health	93.074	Contract #19366	-	880
Child Support Enforcement	Indiana Department of Child Services	93.563			
Clerk Collection Incentives			FY 2020	-	42,591
Calendar 2020 Clerk Expenditures			FY 2020	-	25,555
Calendar 2020 Clerk Expenditures (Clerk Perpetuation Fund)			FY 2020	-	809
County Collection Incentives			FY 2020	-	31,241
Indirect Costs - Cost Allocation Plan			FY 2020	-	136,034
Calendar 2020 Juvenile Court Expenditures			FY 2020	-	62,692
Prosecutor Collection Incentives			FY 2020	-	46,039
Calendar 2020 Prosecutor Expenditures			FY 2020	-	415,598
Calendar 2020 Prosecutor Expenditures (fund 4808)			FY 2020	-	23,510
Prosecutor Deferral Program (fund #2508)			FY 2020	-	2,906
Pretrial Diversion Program (fund #2509)			FY 2020	-	1,705
Total - Child Support Enforcement				-	788,679
Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems Election Reform Payments	Indiana Secretary of State	93.617	FY 2005 & FY 2012	-	54,976
Opioid STR Indiana State Opioid Response	Indiana Department of Health & Human Services	93.788	20-5JC89-C41-039	-	15,487
Total - Department of Health and Human Services				-	910,411
<u>Department of Homeland Security</u>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Johnson County COVID-19 Project	Indiana Department of Homeland Security	97.036	Project #135996	-	2,502
Emergency Management Performance Grants EMPG - Salaries	Indiana Department of Homeland Security	97.042	Contract #41155	-	67,531
Pre-Disaster Mitigation Multi Hazard Mitigation	Indiana Department of Homeland Security	97.047	Contract #30292	-	13,043
Homeland Security Grant Program 2016 SHSP Deobligated Laptop Grants	Indiana Department of Homeland Security	97.067	EMW-2016-SS-00078	-	7,830
Total - Department of Homeland Security				-	90,906
Total federal awards expended				<u>\$ 1,131,515</u>	<u>\$ 8,673,288</u>

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

JOHNSON 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**

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

JOHNSON 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 Units	Unmodified
Aggregate Remaining Fund Information	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	yes

Federal Awards:

Internal control over major programs:	
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 Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.509	Formula Grants for Rural Areas and Tribal Transit Program	Unmodified
21.019	COVID-19 - Coronavirus Relief Fund	Unmodified
93.563	Child Support Enforcement	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? no

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section II - Financial Statement Findings**

**FINDING 2020-001**

Subject: Financial Transactions and Reporting - County (Primary Government)  
Audit Findings: Material Weakness, Noncompliance

*Condition and Context*

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors in its financial statements. The County hired a consultant to prepare the financial statements and notes. The County reviewed the financial statements and notes; however, the internal control was not effective.

The incorrect reversal of December 31, 2019 custodial funds' accounts payable to calendar year 2020 additions in preparation of calendar year 2020 financial statements resulted in an overstatement of custodial funds' additions and deductions of \$23,621,636 on the Statement of Changes in Fiduciary Net Position - Fiduciary Funds. This was the result of the original adjustment being made to additions instead of deductions and an incorrect amount used in the adjustment for the County Treasurer's office of \$14,191,750 instead of \$5,845,977 as reported in the December 31, 2019 financial statements.

Audit adjustments were proposed, accepted by the County, and the financial statements were adjusted to reflect the accurate amount of the funds.

*Criteria*

The County is 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)

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. . . ."

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

Management of the County had not established an effective system of internal control that would have ensured proper reporting of the financial statements.

*Effect*

The failure to establish an effective system of internal control enabled material misstatements or irregularities of the financial statements to remain undetected. The financial statements included the error 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.

**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.



# Pamela J. Burton

## JOHNSON COUNTY AUDITOR

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Office (317) 346-4310 • Direct (317) 346-4312 • Fax (317) 736-7021  
pburton@co.johnson.in.us

### CORRECTIVE ACTION PLAN

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

Contact Person Responsible for Corrective Action: Pamela J. Burton, Johnson County Auditor  
Contact Phone Number: 317-346-4312

Views of Responsible Official:

We concur with the finding.

Description of Corrective Action Plan:

During the compilation of the County's December 31<sup>st</sup>, 2021 financial statements, the County Auditor will work with their consultant to ensure procedures are in place to review the financial statements in order to verify that there are not any material misstatements in the financial statements. The review procedures will consist of verifying amounts reported on the financial statements to the associated work papers and underlying County records, and review of journal entries when necessary to adequately ensure the financial statements are materially accurate.

Anticipated Completion Date: July 1, 2022

A handwritten signature in blue ink that reads "Pamela J. Burton". The signature is written in a cursive style with a large, looping initial "P".

Pamela J. Burton  
Johnson County Auditor  
May 25, 2022

## 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/>.