

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

LAKE COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED

07/18/2022

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 Statements Performed in Accordance with <i>Government Auditing Standards</i>	3-4
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	5-7
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards	10-13
Notes to Schedule of Expenditures of Federal Awards.....	14
Schedule of Findings and Questioned Costs.....	15-23
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	26-29
Corrective Action Plan	30-33
Other Reports.....	34

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	John Petalas	01-01-20 to 12-31-22
County Treasurer	Peggy Holinga Katona	01-01-20 to 12-31-22
Clerk of the Circuit Court	Lorenzo Arredondo	01-01-20 to 12-31-22
County Sheriff	Oscar Martinez, Jr.	01-01-20 to 12-31-22
County Recorder	Michael B. Brown Gina Pimentel	01-01-20 to 12-31-20 01-01-21 to 12-31-22
President of the Board of County Commissioners	Michael C. Repay	01-01-20 to 12-31-22
President of the County Council	Ted F. Bilski, II	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 LAKE 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 each major fund and the aggregate remaining fund information of Lake 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 June 28, 2022. The opinion on governmental activities was disclaimed because there was not sufficient appropriate audit evidence for capital assets net of accumulated depreciation for land and other capital assets of the County. As a result of this lack of supporting documentation, we were unable to audit capital assets and accumulated depreciation. The opinion on the aggregate discretely presented component units was adverse because the component units were not included in the County's financial statements. As a result, the financial statements did not present fairly the financial position of the aggregate discretely presented component units.

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.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2020-001 and 2020-003 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)

A significant deficiency is a deficiency, or a 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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2020-002 to be significant deficiencies.

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 items 2020-001 and 2020-003.

Lake 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

June 28, 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 LAKE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Lake 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 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. The opinion on governmental activities was disclaimed because there was not sufficient appropriate audit evidence for capital assets net of accumulated depreciation for land and other capital assets of the County. As a result of this lack of supporting documentation, we were unable to audit the capital assets and accumulated depreciation. The opinion on the aggregate discretely presented component units was adverse because the component units were not included in the County's financial statements. As a result, the financial statements did not present fairly the financial position of the aggregate discretely presented component units. 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. Because there was not sufficient appropriate audit evidence for capital assets net of accumulated depreciation for land and other capital assets of the County, it is inappropriate to and we do not express an opinion on the Schedule of Expenditures of Federal Awards referred to above.



Beth Kelley, CPA, CFE
Deputy State Examiner

June 28, 2022

(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.

LAKE 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	Assistance Listings 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			
Juvenile Center Breakfast Program			FY2020	\$ -	\$ 5,623
National School Lunch Program	Indiana Department of Education	10.555			
Juvenile Center Lunch Program			FY2020	-	8,939
Total - Child Nutrition Cluster				-	14,562
Total - Department of Agriculture				-	14,562
<u>Department of Housing and Urban Development</u>					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	Direct Grant	14.218			
CDBG			B-16-UC-18-0016	-	16,193
CDBG			B-17-UC-18-0016	-	73,502
CDBG			B-18-UC-18-0016	-	800,442
CDBG			B-19-UC-18-0016	-	749,436
CDBG			B-20-UC-18-0016	-	55,833
Neighborhood Stabilization Program			B-11-UN-18-0002	-	23,282
Subtotal - Community Development Block Grants/Entitlement Grants				-	1,718,688
COVID-19 - Community Development Block Grants/Entitlement Grants	Direct Grant	14.218			
CDBG-CV Grant			B-20-UW-18-0016	99,987	357,031
Total - Community Development Block Grants/Entitlement Grants				99,987	2,075,719
Total - CDBG - Entitlement Grants Cluster				99,987	2,075,719
Home Investment Partnerships Program	Direct Grant	14.239			
LC Home Program			M-16-UC-18-0207	-	28,850
LC Home Program			M-17-UC-18-0207	-	237,657
LC Home Program			M-18-UC-18-0207	-	220,591
LC Home Program			M-19-UC-18-0207	-	265,067
LC Home Program			M-20-UC-18-0207	-	13,721
Total - Home Investment Partnerships Program				-	765,886
Total - Department of Housing and Urban Development				99,987	2,841,605
<u>Department of the Interior</u>					
Outdoor Recreation Acquisition, Development and Planning	Indiana Department of Natural Resources	15.916			
Deep River Park Thomas Acquisition & Big Maple Lake			E10-6-1800590	-	9,513
Total - Department of the Interior				-	9,513

LAKE 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	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Domestic Cannabis Eradication and Suppression LCSD FY 2020 Grow Seizure Reward	Indiana State Police	16.000	Lake Co DCE/SP	-	15,000
Coronavirus Emergency Supplemental Funding Program Sheriff's Coronavirus Prevention & Response	Direct Grant	16.034	2020-VD-BX-0269	-	53,236
Crime Victim Assistance Sheriff's Office - 2018-2020 VOCA Grant Prosecutor's Office - 2018-2020 VOCA Grant	Indiana Criminal Justice Institute	16.575	Subgrant #7214 Subgrant #7239	- -	69,642 39,779
Total - Crime Victim Assistance				-	109,421
Violence Against Women Formula Grants Prosecutor's Office - 2018-2020 STOP Grant	Indiana Criminal Justice Institute	16.588	STOP-2019-00027	-	105,731
State Criminal Alien Assistance Program SCAAP	Direct Grant	16.606	2020-AP-BX-1818	-	20,233
Edward Byrne Memorial Justice Assistance Grant Program 2017 Justice Assistance Grant 2018 Justice Assistance Grant 2019 Justice Assistance Grant 2020 Justice Assistance Grant 2019 JAG - NICHE Grant	Direct Grant	16.738	2017-DX-BX-0438 2018-DJ-BX-0473 2019-DJ-BX-0342 2020-DJ-BX-0623 JAG-2019-00032	- - - - -	60,335 8,089 3,971 439 36,586
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	109,420
Total - Department of Justice				-	413,041
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction 45th Avenue-Whitcomb to Chase Bridge Inspection 2018-2022 Bridge 65 Bridge 48 Bridge 47 Veterans Memorial Trail	Indiana Department of Transportation	20.205	DES #1172007 DES #1592160 DES #1600930 DES #1702830 DES #1702831 DES#9981680	- - - - - -	213,976 135,568 111,427 62,690 108,069 898
Total - Highway Planning and Construction				-	632,628
Total - Highway Planning and Construction Cluster				-	632,628
Total - Department of Transportation				-	632,628

LAKE 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	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of the Treasury</u>					
COVID-19 - Coronavirus Relief Fund Health Dept COVID-19 Testing	Indiana State Department of Health	21.019	ISDH - Contract #45124	-	10,682
COVID-19 - Coronavirus Relief Fund Coronavirus Relief Fund	Indiana Finance Authority	21.019	FY 2020	86,674	15,716,125
Total - COVID-19 - Coronavirus Relief Fund				86,674	15,726,807
Total - Department of the Treasury				86,674	15,726,807
<u>Environmental Protection Agency</u>					
Great Lakes Program Gibson Woods Restoration Controlled Burn in Grand Calumet River AOC	Indiana Department of Environmental Management	66.469	A305-6-186 F18AC00015	-	63,582 7,200
Total - Great Lakes Program				-	70,782
Total - Environmental Protection Agency				-	70,782
<u>Election Assistance Commission</u>					
COVID-19 - 2020 HAVA CARES Act Grant CARES Act - Secretary of State's Grant	Indiana Office of the Secretary of the State	90.404	IN20101CARES	-	44,439
Total - Election Assistance Commission				-	44,439
<u>Department of Health and Human Services</u>					
Public Health Emergency Preparedness Public Health Emergency Preparedness Public Health Emergency Preparedness	Indiana State Department of Health	93.069	Contract #28969 Contract #43928	-	62,234 2,979
Total - Public Health Emergency Preparedness				-	65,213
Child Support Enforcement County Clerk Title IV-D FFP County Clerk Title IV-D Incentive Juvenile Court Title IV-D FFP Juvenile Court Title IV-D Incentive Prosecutor's Title IV-D FFP Prosecutor's Title IV-D Incentive County Title IV-D Indirect Costs	Indiana Department of Child Services	93.563	County Clerk County Clerk County Court County Court County Prosecutor County Prosecutor Indirect Costs	-	169,600 97,227 327,713 120,807 2,117,431 457,215 607,708
Total - Child Support Enforcement				-	3,897,701
Human Immunodeficiency Virus (HIV) /Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance HIV/AIDS Surveillance	Indiana Department of Health	93.944	Contract No: 23623	-	75,056

LAKE 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	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Block Grants for Community Mental Health Services SMI Partnership for Peer Support Expansion	SMI Enterprises LLC	93.958	2B09SM090019-21	-	60,000
Total - Department of Health and Human Services				-	4,097,970
<u>Department of Homeland Security</u>					
Boating Safety Financial Assistance Sheriff's Marine Patrol	Indiana Department of Natural Resources	97.012	Contract No: 25173	-	7,500
Emergency Management Performance Grants 2019 EMPG - Salary Grant	Indiana Department of Homeland Security	97.042	EMC-2019-EP-00003	-	33,094
Homeland Security Grant Program LCSD - 2016 SHSP Deobligated Funds Grant LCSD - 2019 SHSP Grant	Indiana Department of Homeland Security	97.067	EMW-2016-SS-00078 EMW-2019-SS-00011	- -	14,445 150,000
Total - Homeland Security Grant Program				-	164,445
Total - Department of Homeland Security				-	205,039
Total federal awards expended				<u>\$ 186,662</u>	<u>\$ 24,056,386</u>

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

LAKE 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.

LAKE 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	Disclaimer
Aggregate discretely presented component units	Adverse
Each major fund	Unmodified
Aggregate remaining fund information	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	yes
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:

Assistance Listings Number	Name of Federal Program or Cluster	Opinion Issued
14.239	Home Investment Partnerships Program	Unmodified
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: Financial Transactions and Reporting
Audit Findings: Material Weakness, Noncompliance

LAKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2019-001.

Condition and Context

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

Financial Statements and Notes to the Financial Statements

The County contracted with a consultant to prepare the County's financial statements and note disclosures in accordance with Generally Accepted Accounting Principles (GAAP). The consultant used the County's cash basis Annual Financial Report (AFR) submitted on the Indiana Gateway for Government Units financial reporting system as the basis for the financial statements. The County had a documented review over the cash basis AFR as well as a documented review and approval of the adjustments needed to convert the cash basis AFR to GAAP financial statements. In addition, the County did have a documented review and approval of the completed GAAP financial statements, note disclosures, and other information.

However, the internal controls were not effective to ensure that the financial statements and note disclosures were accurate and complete. The following errors were noted:

1. Property taxes receivable was understated by \$165,328,038.
2. The County reported the subsequent year taxes receivable as revenue instead of unavailable revenue. This resulted in revenue and net position on the Statement of Net Position to be overstated and the unavailable revenue to be understated by \$170,709,676.
3. Other receipts on the Statement of Activities were understated by \$52,154,370.
4. The General Fund revenue and expenditures were overstated by \$47,464,172.
5. Note 3 - Investment and Maturities Table under Fixed Income Investments reported for Years 1-2 were understated by \$30,140 and the Fixed Income Investments for years 3-15 were overstated by the same amount.
6. Note 9 - Risk Management and Self Insurance-Changes in the balance of self-insurance claim liabilities during the year: "Incurred claims and changes in estimates" was overstated by \$5,134,062. The County failed to take out the beginning balance.
7. Note 11 - County Police Retirement Plan-Pension expense for the county police retirement plan was overstated by \$2,251,978.

Adjustments were proposed, accepted by the County, and made to the financial statements and note disclosures.

LAKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Net Position/Fund Balance

The County had designed and implemented a process of review and oversight over the net position/fund balance, but the control was determined to be ineffective. The County reported the subsequent year taxes receivable as revenue instead of unavailable revenue, which resulted in the overstatement of revenue and net position by \$170,709,676.

Adjustments were proposed, accepted by the County, and made to the financial statements and note disclosures.

Capital Assets

The County contracted with a consultant to determine the detailed listing of capital assets. The County did not have internal controls in place to verify that the amounts on the detailed listing from the consultant were accurate or complete. Additionally, the County did not perform a complete physical inventory as required.

Numerous errors were noted on the capital asset detailed listing. The capital asset detailed listing included a building not owned by the County. The financial statements and notes to the financial statements reported an overstated beginning balance of \$22,992,333 in construction in progress. This was due to an error in the prior audit period in which the financial statements and notes to the financial statements reported an increase in additions of \$22,992,333 for construction in progress, but the Detailed Capital Asset listing did not include the increase and was not corrected from the prior audit.

The County was unable to provide supporting documentation for any of the requested beginning capital assets reported. As a result, we were unable to audit capital assets, accumulated depreciation, and depreciation expense for the County. The opinion of the Governmental Activities reflects this matter.

Additionally, 2 of 10 assets tested for additions and deletions were removed from the capital asset listing during the audit period before they were disposed of. These assets were not disposed of until 2021 and should have remained in the capital asset listing for the audit period.

Discretely Presented Component Units

The County did not include the Lake County, Crown Point, or Lowell Public Libraries as discretely presented component units on the financial statements. The County determined it would not be able to obtain any of the libraries' financial statements in a timely manner, so the libraries were omitted from the financial statements discretely presented component units. The opinion on the Aggregate Discretely Presented Component Units reflects this matter.

Salaries and Payroll Deductions Payable

Internal controls were not properly designed or implemented to ensure that the financial statements were accurate over the classification and reporting of salaries and payroll deductions payable (salaries payable) expense.

The County did not report the Major Fund (General Fund), salaries payable expense to the correct expense function classification for 7 of the 20, or 35 percent, of the departments tested. The County reported the salaries payable expense as general government expense instead of public safety, highways and streets, or health and welfare expenses depending on the function of the department.

LAKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Additionally, the County did not report the Nonmajor Governmental Funds salaries payable expense in the correct fund for 11 of 15, or 73 percent, of the funds tested. The expense for these funds was reported in the General Fund instead.

Statement of Fiduciary Net Position - Fiduciary Funds

The following errors, including presentation errors, were noted in the Statement of Fiduciary Net Position - Fiduciary Funds:

1. The County understated deferred outflows of resources - pension related and deferred inflows of resources - pension related by \$1,753,728.
2. The County combined and reported together "Domestic and Foreign Equities" and "Other" Investments at Fair Value.
3. The County failed to accurately label "Net Position Restricted for Pensions" in the Statement.

Other Post-Employment Benefits (OPEB)

The County had not separated incompatible activities related to the OPEB Census Data. The Census Data was compiled by the County's Third-Party Administrator and sent to the County's Payroll Department, Human Resources Department, and to the Actuary. There was no written documentation ensuring the accuracy of the Census Data by the County prior to the actuary preparing the Valuation Report.

In addition, the County failed to establish internal controls to ensure OPEB benefits were only paid to retirees and beneficiaries that were alive and eligible for the OPEB benefits.

Blended Component Unit-Building Corporation

The County reported the building corporation as a blended component unit; however, there were no internal controls in place for the cash and investment balances, revenue, or expenses activity reported on the financial statements.

Taxes Receivable

The tax rates were sent by the state to the County and uploaded into the County's tax system to be used for billing taxes, without a review or oversight process to ensure that the different tax rates were uploaded correctly.

After taxes were calculated by the County's tax system, the reports were sent to a consultant for further review. When the County received the reports back from the consultant, the County reviewed this information. However, there was no documentation that the additional review occurred at the County.

The County used a separate consultant to prepare the GAAP financial statement. The County had a documented review and approval of the completed GAAP financial statements, which included Taxes Receivable; however, the internal controls were not effective as use of the prior year's rate for allocation of the County's portion of the taxes receivable was detected during testing.

LAKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Debt-Capital Leases and Interest on Debt

Internal controls were not properly designed or implemented to ensure that the financial statements were accurate over the amount of expenditures related to debt on capital leases and interest. Capital lease expenditures were based on the amortization schedule instead of the actual payments. For example, the County had made an early pay off on two leases, paying an additional \$531,123 in principal and \$16,625 in interest, which resulted in an understatement of principal and interest expense.

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](#)."

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.
- (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

LAKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 Counties of Indiana, Chapter 1)

Cause

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

Effect

The failure to establish a system of internal control enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal controls system placed the County at risk that internal controls may not have been either designed properly or operating effectively to provide reasonable assurance that internal controls would have prevented, or detected and corrected, material misstatements in a timely manner. The financial statements 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
Audit Finding: Significant Deficiency

Condition and Context

There was a deficiency in the internal control system of the County Treasurer related to financial transactions.

The County Treasurer's office maintained the County Treasurer's Daily Balance of Cash and Depositories (Cash Book) which reflected the daily receipts and disbursements, total amount of cash and investments on hand, and a proof of the financial condition at the close of each day. One individual gathered all the information together and recorded it in the County Treasurer's Cash Book without a documented oversight or review process.

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:

LAKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

"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. . . ."

Cause

Management of the County Treasurer's office had not established a proper system of internal control over financial transactions.

Effect

The failure to establish a system of internal control could have enabled misstatements or irregularities to remain undetected.

Views of Responsible Officials

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

FINDING 2020-003

Subject: Financial Transactions
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2019-002.

Condition and Context

There were several deficiencies in the internal control system of the Clerk of the Circuit Court's (Clerk) office related to financial transactions.

Bank Reconciliations

The Clerk did not have a proper system of internal control in place to ensure that the accounting record balances were reconciled with all the bank depository balances at least monthly as required by Indiana Code.

LAKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The Clerk's office had not reconciled any of the bank accounts, including the court ordered investments, associated with the prior software system. Furthermore, errors noted since the conversion to the new software in May 2018, which resulted in the reconciled bank balance to be lower than the record balance, continue to be carried on the bank reconciliation. Additional audit procedures were performed and it was determined that the cash and investment balance reported in the financial statement was materially correct.

Monitoring of Controls

The Clerk did not have an effective process to identify or communicate corrective actions to improve internal controls. Effective internal controls over financial reporting required the Clerk to monitor and assess the quality of the system of internal controls.

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 5-13-6-1(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."

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 Clerks of the Circuit Courts of Indiana, Chapter 1)

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 Clerks of the Circuit Courts of Indiana, Chapter 1)

Cause

Management of the Clerk had not established a proper system of internal control that would have ensured accurate and complete monthly bank reconciliations.

LAKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish a system of internal control enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the Clerk at risk that internal controls may not be either designed properly or operating effectively to provide reasonable assurance that internal controls would have prevented, or detected and corrected, material misstatements or irregularities in a timely manner.

The failure to provide accurate and complete bank reconciliements could have prevented the determination of whether or not the cash and investment balance (financial position) of the Clerk fund for the County was fairly presented.

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.

(This page intentionally left blank.)

AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.

JOHN PETALAS
Auditor



2293 North Main Street
Crown Point, IN 46307
219-755-3120
Fax:219-755-3023

Lake County Auditor

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2019-001:

1. Financial Statements and Notes to the Financial Statements:
Fiscal year in which the finding initially occurred:2019

Due to COVID the implementation of the Correction Action Plan (C.A.P.) has been delayed. We are in the process of implementing checklist to review the Financial Statements and footnotes by the Director of Financial Services in Auditor's office before sent to the final audit by SBOA.

2. Investments:
Fiscal year in which the finding initially occurred:2019

This has been corrected. At the end of 2020 the county Treasurer's has implemented a review process.

3. Capital Assets:
Fiscal year in which the finding initially occurred:2019

Due to COVID the implementation of the C.A.P. has been delayed. Beginning of 2021 the County Auditor has implemented internal controls over the County's capital asset.

4. Discretely Presented Component Units:
Fiscal year in which the finding initially occurred:2019

The county is still evaluating the practicality, timing and cost-benefit of having the component unit convert to GAAP.

5. Internal Service Fund:
Fiscal year in which the finding initially occurred:2019

This has been corrected.

6. Net Pension Liability (Asset):
Fiscal year in which the finding initially occurred:2019

Due to COVID the implementation of the C.A.P. has been delayed. The county is implementing an individual from the County police department with an appropriate skill set to document this task.

7. Other Post-Employment Benefits (OPEB):

Fiscal year in which the finding initially occurred:2019

Due to COVID the implementation of the C.A.P. has been delayed. The County is assigning an individual from the HR department to review the census data.

8. Statement of Fiduciary Net Position:

Fiscal year in which the finding initially occurred:2019

Due to COVID the implementation of the Correction Action Plan (C.A.P.) has been delayed. We are in the process of implementing new processes to correct this finding.



Lorenzo Arredondo

CLERK LAKE CIRCUIT/SUPERIOR COURT
2293 NORTH MAIN STREET

PHONE: (219) 755-3460

CROWN POINT, INDIANA 46307

FAX: (219) 755-3520

February 17th 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding: 2019-002

Fiscal Year in which the finding initially occurred: Prior year 2019

1. *Finding Summary:* Bank Reconciliation. The Clerk did not have a proper system of internal controls in place to ensure that the accounting records balances were reconciled with all bank depository

Status: Corrective action has been partially completed in the year 2020 and 2021. The Clerk's Odyssey bank account is up to date in being reconciled, reviewed, and documented by signatures. The Court ordered accounts in the Gary and Hammond offices are recorded in the manual ledger/ compared to the statement by the Financial Bookkeeper. The Division Manager of Hammond and Gary review and documents with signatures. The Crown Point court ordered investments are reconciled with the bank statement. The Investment account is reconciled with the statement. As of 2021 a majority of the Courtview/ legacy accounts have been closed and transferred into 1 holding account. We are still in the process of closing one account. The holding account is reconciled monthly with a manual ledger and bank statement. Outstanding checks from Courtview/legacy accounts have been transfer into the Odyssey system. However, the ongoing Gary bank legacy account conversion issue is still being researched for a resolution.

2. *Finding Summary:* Monitoring of Controls. The Clerk's Office did not have an effective process to identify of communicate corrective actions to improve internal controls.

Status: Finding is still ongoing. The controls are evaluated on an ongoing basis. The Clerk's Office has incorporated the Standard Operating Procedures to assist in the improvement of internal controls. Procedures for Financial Bookkeepers have been addressed and communicated in writing.

3. *Finding Summary:* Preparing the Financial Statement. The Clerk did not have an effective internal controls over financial reporting to ensure the preparation of accurate and complete financial reports to be included in the County's Annual Financial Report and Financial Statement. The Clerk did not include two accounts when reporting the Supplemental Annual Report.

Status: Findings Corrected in 2020. The Juvenile Quest and the missing Court ordered investment accounts have been added to the Supplemental Report. The Financial reports are being reviewed and monitored by 2 Financial Bookkeepers. Reports are then verified by the Administration.

Lake County Clerk

JOHN PETALAS
Auditor



2293 North Main Street
Crown Point, IN 46307
219-755-3120
Fax:219-755-3023

Lake County Auditor

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2019-003

Subject: Preparation of the Schedule of Expenditures of Federal Awards Audit Findings: Material Weakness, Noncompliance

Fiscal year in which the finding initially occurred: 2019

Status of Audit Finding: The county has already developed and implemented the internal control process to detect, correct and prevent errors in reporting federal expenditures in which the County Grants Consultant and the Lake County Treasurer's office established a process through which the Treasurer's office provides a bank wire's transaction date for federal funds received at the beginning and end of the calendar year.

In addition, a SEFA review meeting is conducted at the end of the fiscal year with the Finance Department to reconcile the grant programs to the county's financial records. Prior to its submission, the SEFA Gateway information is reviewed by another Auditor's Office Supervisor.

JOHN PETALAS
Auditor



2293 North Main Street
Crown Point, IN 46307
219-755-3120
Fax:219-755-3023

Lake County Auditor

CORRECTIVE ACTION PLAN

FINDING 2020-001:

Contact Person Responsible for Corrective Action: Ajaz Mohammed, Director of Financial Services, Lake County Auditor's Office.

Contact Phone#: 219-755-3134

Views of Responsible Official:

We concur with the finding.

Description of Corrective Action Plan:

1. Financial Statements and Notes to the Financial Statements:

We are in the process of implementing checklist to review the Financial Statements and footnotes by the Director of Financial Services in Auditor's office before sent to the final audit by SBOA. This will be implemented by the 2021 Audit

Anticipated Completion Date: May 2022

2. Net Position/Fund Balance:

This has been corrected and the County has implemented a review process to address these issues.

Anticipated Completion Date: May 2022

3. Capital Assets:

Beginning of 2021 the County Auditor has implemented internal controls over the County's capital asset and this is being reviewed constantly with the consultants.

Anticipated Completion Date: January 2023

4. Discretely Presented Component Units:

The county is still evaluating the practicality, timing and cost-benefit of having the component unit convert to GAAP.

Anticipated Completion Date: TBD based on feasibility

5. Salaries and Payroll Deductions Payable:

This has been corrected and the County has implemented a review process to address these internal controls with the consultants over the accuracy of the data classifications and reporting.

Anticipated Completion Date: May 2022

6. Statement of Fiduciary Net Position-Fiduciary Funds:

We are in the process of implementing new processes and internal controls to correct this finding.

Anticipated Completion Date: May 2022

7. Other Post-Employment Benefits (OPEB):

The County has assigned an individual from the HR department to review the census data before it is sent to the consultants.

Anticipated Completion Date: May 2022

8. Blended Component Unit-Building Corporation:

The county will implement the internal controls in place to address these issues before their next audit.

Anticipated Completion Date: January 2023

9. Taxes Receivable:

This has been corrected and the County has implemented a review process to address these issues.

Anticipated Completion Date: May 2022

10. Debt-Capital Leases and Interest on Debt:

The county will implement the internal controls in place to address these issues before their next audit.

Anticipated Completion Date: May 2022



Treasurer Lake County

LAKE COUNTY GOVERNMENT CENTER
2293 NORTH MAIN STREET
CROWN POINT, INDIANA 46307



CORRECTIVE ACTION PLAN

FINDING 2020-002 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Priscilla Kirrin
Contact Phone Number: 219-755-3785

Views of Responsible Official:

We concur with the finding that the Daily Cash sheet should be periodically reviewed by another person in the Cash Bookkeeping department.

Description of Corrective Action Plan:

On a monthly or as needed basis, Priscilla Kirrin, Cash Bookkeeping Supervisor will review the Daily Cash Sheets for accuracy and completeness. This will be accomplished by comparing the activity per the Daily Payment Summary reports to the information in the daily Cash Sheets. In addition, by scanning the entire Daily Cash Sheet for unusual entries noted or expected entries missing.

Any noted discrepancies will be discussed with the appropriate individuals and adjustments made as necessary. To document this review, the Daily Cash Sheet will be copied and signed by the Cash Bookkeeper Supervisor. This signed copy will be stored for future reference.

Anticipated Completion Date:

The procedure described above will be put into effect on or before March 31, 2022.



Lorenzo Arredondo
CLERK LAKE CIRCUIT/SUPERIOR COURT
2293 NORTH MAIN STREET

PHONE: (219) 755-3460

CROWN POINT, INDIANA 46307

FAX: (219) 755-3520

CORRECTIVE ACTION PLAN

April 22, 2022

FINDING 2020-003

Contact Person Responsible for Corrective Action: Rebecca Dowling
Contact Phone Number: 219-755-3067 Email dowlira@lakecountyin.org
Views of Responsible Official: We agree with the repeat findings identified.

Description of Corrective Action Plan:

1. **Bank Reconciliations:** The Clerk of the Circuit Court did not have a proper system of internal controls in place to ensure that the accounting record balances were reconciled with all the bank depository balances at least monthly as required by Indiana Code. The Clerk of the Circuit Court's Office had not reconciled any of the bank accounts, including the court order investments, associated with the prior software system. Furthermore, errors noted since the conversion to the new software in May 2018, which resulted in the reconciled bank balance to be lower than the record balance, continue to be carried on the bank reconciliation. Additional audit procedures were performed and determined that the cash and investment balance reported in the financial statement was materially correct.
 - All bank accounts will be reconciled, reviewed, and uploaded into Indiana Gateway in a timely manner. The Child Support bank recon, with its supporting documents will be entered into the Indiana Gateway. A monthly review sheet will be filled out by Financial Manager that documents she has reconciled/completed form 46. The Financial Assistant will review and the Chief Executive Deputy will certify. The bank accounts will be listed individually on the CAR. The 5 accounts associated with the prior Courtview software have all been closed throughout the year 2021. The Financial office will continue to resolve conversion issues. The monthly misc. reconciling issues in the Odyssey bank account will be corrected each month as needed. The outer office court ordered investment accounts will be reconciled and reviewed by the Division Manager and the Financial Manager. A documented review sheet will verify that the statement and the ledger balance.
2. **Monitoring of Controls:** The Clerk of the Circuit Court did not have an effective process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting required the Clerk of the Circuit Court to monitor and assess the quality of the system of internal control.
 - We will have a process in place for monitoring and reviewing all financial reports that are prepared in the Clerk's Office. The Financial Office will have a monthly review sheet will be filled out by the Financial Manager that the accounts have been reconciled. The Financial Assistant will then review the 46cr with bank statements. The Executive Chief Deputy will certify. This sheet will also include the Gateway upload process. The Financial Manager will also print out a screen shot of Gateway website to document that the required information has been uploaded. We will continue to monitor and enforce that these procedures are followed daily per the State Board of Accounts manual.

Anticipated Completion Date: Dec 2022

Sincerely,

Lorenzo Arredondo
Lake County Clerk

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/>.