

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

GRANT COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED

11/17/2022

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 Statement Performed in Accordance with <i>Government Auditing Standards</i>	3-4
Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	5-7
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards	10-11
Notes to Schedule of Expenditures of Federal Awards.....	12
Schedule of Findings and Questioned Costs.....	13-21
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	24-29
Corrective Action Plan	30-34
Other Reports.....	35

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	James E. McWhirt	01-01-21 to 12-31-22
County Treasurer	Tiffany N. Griffith	01-01-21 to 12-31-22
Clerk of the Circuit Court	Pamela K. Harris	01-01-21 to 12-31-22
County Sheriff	Reggial E. Nevels, Sr.	01-01-21 to 12-31-22
County Recorder	Kathy Foy	01-01-21 to 12-31-22
President of the Board of County Commissioners	Mark Bardsley	01-01-21 to 12-31-22
President of the County Council	Shane Middlesworth	01-01-21 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
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF GRANT 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 statement of Grant County (County), for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise the County's financial statement and have issued our report thereon dated November 3, 2022, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, 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 statement 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 items 2021-001, 2021-002, 2021-003, and 2021-004, 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
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is 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 2021-001, 2021-002, and 2021-004.

Grant County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. 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 statement, 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

November 3, 2022



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

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Grant County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2021. The County's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2021.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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.

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statement of the County, as of and for the year ended December 31, 2021, and the related notes to the financial statement. We issued our report thereon dated November 3, 2022, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion was issued regarding the presentation in accordance with the regulatory basis of accounting. Our audit was performed for the purpose of forming an opinion on the financial statement as a whole. 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 financial statement. 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 statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, 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 financial statement as a whole.



Beth Kelley, CPA, CFE
Deputy State Examiner

November 3, 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.

GRANT COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2021

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>					
COVID-19 - Coronavirus Emergency Supplemental Funding Program CESF FY 2020	Indiana Criminal Justice Institute	16.034	2020VD-BX-0244	\$ 60,779	\$ 123,823
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Victims Assistance			VOCA-2020-00072	-	54,273
Victims Advocate			VOCA-2020-00189	-	28,155
Total - Crime Victim Assistance				-	82,428
Drug Court Discretionary Grant Program	Direct Grant	16.585			
FRC Enhancement			2019-DC-BX-0108	-	123,044
Adult Drug Court Enhancement			2020-DC-BX-0143	-	51,100
Total - Drug Court Discretionary Grant Program				-	174,144
Violence Against Women Formula Grants Spotlight (Stop)	Indiana Criminal Justice Institute	16.588			
			2020-WF-AX-0031	-	31,901
Total - Department of Justice				60,779	412,296
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Highway Planning and Construction			Des # 1592888	-	3,275
Total - Highway Planning and Construction Cluster				-	3,275
Highway Safety Cluster					
State and Community Highway Safety	Indiana Department of Transportation	20.600			
Operation Pullover			CHIRP-2021-00050	10,068	12,422
Total - Highway Safety Cluster				10,068	12,422
Minimum Penalties for Repeat Offenders for Driving While Intoxicated 20.608 DUI Task Force	Indiana Department of Transportation	20.608			
			CHIRP-2021-00050	-	239
Interagency Hazardous Materials Public Sector Training and Planning Grants Local Emergency Plan	Indiana Department of Homeland Security	20.703			
			693JK31940014HMEP	-	8,998
Total - Department of Transportation				10,068	24,934
<u>Department of the Treasury</u>					
COVID-19 - Coronavirus Relief Fund Coronavirus Relief Fund	Indiana Finance Authority	21.019			
			FY 2021	-	213,922
Total - Department of the Treasury				-	213,922

GRANT COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2021

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 Health and Human Services</u>					
Public Health Emergency Preparedness Bioterrorism	Indiana State Department of Health	93.069	2020-8669 21/22	-	5,061
COVID-19 - Immunization Cooperative Agreements COVID 19 Vaccination	Indiana State Department of Health	93.268	NH23IP922631	-	22,465
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) COVID 19 Testing	Indiana State Department of Health	93.323	NU50CK000503	-	42,050
COVID-19 - Provider Relief Fund CARES/EMS	Indiana Finance Authority	93.498	FY 2021	-	22,522
Child Support Enforcement Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2021	-	626,492
State Court Improvement Program CIP	Indiana Supreme Court	93.586	Grant-CIP-2020B	-	25,053
Opioid STR Opioid Response	Indiana Supreme Court	93.788	22-5JC89-C27-001	-	60,025
Total - Department of Health and Human Services				-	803,668
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants EMPG	Indiana Department of Homeland Security	97.042	EMPGSALARY -2019	-	18,460
Total - Department of Homeland Security				-	18,460
Total federal awards expended				<u>\$ 70,847</u>	<u>\$ 1,473,280</u>

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

GRANT 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, 2021. 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.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	no

Identification of Major Program and type of auditor's report issued on compliance for it:

Assistance Listings Number	Name of Federal Program or Cluster	Opinion Issued
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
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Section II - Financial Statement Findings

FINDING 2021-001

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

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2020-001.

Condition and Context

The County had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the County's Schedule of Expenditures of Federal Awards (SEFA).

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County failed to properly review the federal grant information prepared and submitted in Gateway. Although one employee prepared and entered the federal award information into Gateway, and another employee reviewed and approved the information entered, the internal controls were not effective and did not detect or correct errors prior to submission.

Due to the lack of effective internal controls, the SEFA presented for audit included the following errors:

1. The COVID-19 - Coronavirus Relief Fund was omitted from the SEFA, which understated expenditures by \$213,922.
2. The Child Support Enforcement expenditures were understated by \$126,175.
3. Other errors included incorrect program names.

Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control . . ."

2 CFR 200.1 states in part:

". . . *Internal controls* for non-Federal entities means:

- (1) Processes designed and implemented by non-Federal entities to provide reasonable assurance regarding the achievement of objectives in the following categories:

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (i) Effectiveness and efficiency of operations;
- (ii) Reliability of reporting for internal and external use; . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with § 200.510 . . ."

2 CFR 200.510(b) states:

Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502(b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained 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 2021-002

Subject: Financial Transactions and Reporting - County Treasurer
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2020-002.

Condition and Context

There were deficiencies in the internal control system of the County Treasurer's office related to bank account reconciliations. Due to the ineffective internal controls, the following issues were identified:

Depository reconciliations of the fund balances to the bank account balances were attempted, but were not considered complete for any month during the audit period because each contained unidentified reconciling items. Additional work performed by the Indiana State Board of Accounts indicated a difference between the adjusted bank balance and the County's Auditor's Fund Ledger of a cash short of \$273,117 at December 31, 2021.

In addition, the outstanding check list included stale dated checks that were over two years old as of December 31, 2020, totaling \$93,409. These checks were written in 2017 from a bank account that was closed on October 17, 2019.

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. . . .

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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."

When it is determined that an error has been posted in the financial records, the error must be corrected in a timely manner. The correction of the error should be dated as of the date that the correction occurred and should not be back dated to the date the error occurred. The adjustment should be labeled as a correcting entry. All documentation of the error and the adjustments must be maintained to support the correction. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers 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 County Treasurers of Indiana, Chapter 1)

Indiana Code 5-11-10.5-2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void. . . ."

Indiana Code 5-11-10.5-3 states:

"Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the:

- (1) board of finance of the political subdivision; or
- (2) fiscal body of a city or town.

The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only two (2) copies of each list need be prepared or caused to be prepared by the treasurer."

Indiana Code 5-11-10.5-5 states in part:

"(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision. . . ."

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of the County had not established a proper system of internal control over bank reconciliations.

Effect

The failure to establish a system of internal control enabled misstatements or irregularities to occur and remain undetected on the bank reconciliations.

Views of Responsible Officials

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

FINDING 2021-003

Subject: Financial Transactions and Reporting - Clerk of the Circuit Court
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2020-003.

Condition and Context

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

1. Monitoring of Controls: The Clerk's Department had no process to identify or communicate corrective actions to improve internal controls. Effective internal controls over financial reporting requires the Clerk's Department to monitor and assess the quality of the system of internal control.
2. Depository reconciliations of the fund balances to the bank account balances were completed, but were not reviewed by someone other than the preparer, for any month during the audit period.
3. The Supplemental Annual Financial Report was completed, but was not reviewed by someone other than the preparer.
4. Internal controls over Trust and Support receipts were not implemented. Multiple duties such as receipting and depositing were performed without appropriate oversight or review by a second employee. Receipt documentation and reports were retained, but no evidence of review was presented.
5. Internal controls over Trust and Support disbursements were not implemented. Multiple duties such as posting and creating checks were performed without appropriate oversight or review by a second employee. Disbursement documentation and reports were retained, but no evidence of review was presented.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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. . . ."

"Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis."

Cause

Management of the Clerk had not established a proper system of internal control. An evaluation of the Clerk's system of internal control had not been conducted. Management had not conducted a risk assessment related to the Clerk's financial reporting and transactions.

Effect

The failure to establish a system of internal control could have enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that internal controls may not be either designed properly or operating effectively to provide reasonable assurance that internal controls will prevent, or detect and correct, misstatements in a timely manner.

Views of Responsible Officials

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

FINDING 2021-004

Subject: Financial Transactions and Reporting - County Sheriff
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2020-004.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition and Context

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

1. **Monitoring of Controls:** The County Sheriff's Department had no process to identify or communicate corrective actions to improve internal controls. Effective internal controls over financial reporting requires the County Sheriff's Department to monitor and assess the quality of the system of internal control.
2. **Depository reconciliations** of the fund balances to the Sheriff Inmate Trust bank account balances were attempted, but were not considered correct for December 31, 2021. The monthly reconciliations tested were reviewed by someone other than the preparer, but the internal control was not effective.
3. **Internal Controls over the Supplemental Annual Financial Report for Jail Commissary and Sheriff Inmate Trust** were not in place. Additionally, the amounts reported for the Sheriff Inmate Trust were incorrect. The condition of Inmate Trust records and lack of maintaining ledger reports contributed to the deficiency.

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. . . ."

"Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis."

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](#)."

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 Counties of Indiana, Chapter 1)

Cause

Management of the County Sheriff's Department had not established a proper system of internal control. An evaluation of the County Sheriff's Department's system of internal control had not been conducted. Management had not conducted a risk assessment related to the County Sheriff's Department's financial reporting and transactions.

Effect

The failure to establish a proper system of internal control enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County Sheriff's Department at risk that internal controls may not be either designed properly or operating effectively to provide reasonable assurance that internal controls will prevent, or detect and correct, misstatements in a timely manner.

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENTS

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

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Grant County Auditor
Grant County Complex
401 S. Adams St., Room 222
Marion, IN 46953-2099

Phone: 765-668-6552

E-mail: jmcwhirt@grantcounty.net

FAX: 765-668-6582

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-001

Fiscal Year in which the finding initially occurred: 2012

Status of Audit Finding:

While reporting errors still occur, I believe it is important to note that no individual error is considered a material misstatement of the financial information, and none of the errors constitutes a material fraud risk. Primarily our errors consisted of using incorrect program names, pass-through entities, and identifying numbers. The nature of some of the federal grants involved, the fact that many individuals and distinct departments are involved in the process, the fact that the duties of the employees responsible for the process entail so much more than just federal grant reporting, and the lack of knowledge and experience with some of the various grants, all contribute to the environment that is conducive to the occurrence of reporting errors.

That statement is not intended to excuse errors. I am merely pointing out the reality of the environment that makes it difficult to achieve perfection in this area. I believe that my staff and the employees in other departments are aware of my expectation that we will post and report the County's federal grant transactions and the identifying program information correctly. I believe that it is fair to say that we are working toward that expectation. Internal and external communication, as well as the desire for timeliness and accuracy, is crucial for that objective to be realized.

Further, I submit that any reporting errors that occur at this time are not the result of a lack of a proper system of internal control. Our system entails the work of multiple people from various offices that are involved with the various federal grants. The final step in the process is that the County Auditor reviews the various grants and grant transactions that have been entered into the Gateway site by the Chief Deputy Auditor. The County Auditor then submits the report information that has been entered and reviewed. Obviously, the internal control process has not eliminated reporting errors from occurring. However, I don't think it is due to a lack of a proper system of internal controls. I believe it is more accurate to state that the reporting errors are the result of human error and sometimes inadequate communication between federal, state, and local officials.

The staff in the County Auditor's office is striving to improve communication with the applicable federal and state departments and with the employees in the various offices and departments in Grant County government to eliminate posting and reporting errors pertaining to federal grant programs. Such communication should make it possible to correctly identify all federal grants for which we apply and receive. The staff in the County Auditor's office continues its efforts to

Summary Schedule of Prior Audit Findings
Finding 2020-001
(page 2 of 2)

eliminate human error so that future posting and reporting of federal grant programs will be perfect.

James E. McWhirt
County Auditor
Grant County, Indiana
Wednesday, August 17, 2022

Tiffany N. Griffith
Grant County Treasurer
Grant County Complex
401 South Adams Street, Suite 229

Marion, IN 46953

Phone: 765-668-6556

E-mail: treasurer@grantcounty.net

FAX: 765-651-0692

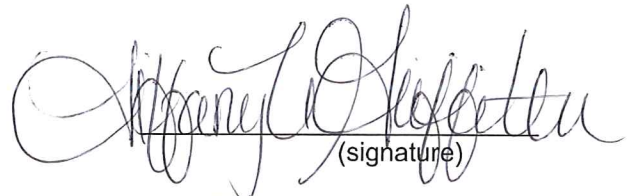
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-002

Fiscal year in which the finding initially occurred: 2011
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Tiffany Griffith
Contact Phone Number: 765-668-6556

Status of Audit Finding:

Following the conclusion of the 2020 audit, the Treasurer's office has worked diligently to implement corrective actions, as well as, working to complete all financial reporting in a timely manner and maintaining accurate data input. All financial reports have been turned in on-time by the deadline given by the State since July 2019 reporting. The Treasurer's office is continually focused on having daily communication with the Auditor's office, verifying all information is received, balancing to the funds ledger, that data input in the cashbook is correct and accurate to the information presented, and completion of the bank reconciliation will continue to aid in the efforts of preventing deficiencies. Bank reconciliations still have issues that are unresolved with unidentified items. Corrective actions were immediately established in office. These actions involve but are not limited to having segregated duties to all staff members, adhering to internal controls put in place to remove opportunity, provide cross-training in all areas to all team members, implementing a bi-annual performance evaluation for all staff members, mandated training each quarter for all staff members, completing a two-person review process for all financial reports and documentation, and verifying that all data entry is accurate.


(signature)
Treasurer
(title)

August 17, 2020
(date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see 2 CFR §200.511(b).)

GRANT COUNTY CIRCUIT CLERK OF COURTS

Pamela Kay Harris ~ Clerk of Courts

Grant County Court House

101 E. 4th St. ~ Marion, IN. 46952

P - 765-668-8121 pharris@grantcounts.net F - 765-668-6541

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-003

Fiscal year in which the finding initially occurred: 2019

Contact Person Responsible for Corrective Action: Pamela K Harris, Clerk

Contact Phone Number: (765)-668-8121

Status of Audit Finding:

Control procedures were not in place during the audit period tested concerning a second set of eyes reviewing reports, but we have begun implementing proper controls as of July 2022. My Lead Bookkeeper prepares the reports, then her assistant goes over them, if an adjustment needs to be made it is taken care of at that time, and then the assistant will initial the corrected report, showing that a second person has, indeed, reviewed the reports.

Concerning the “CAR” Report - Supplemental Annual Financial Report -

Control procedures were not in place during the audit period tested, but we will begin implementing proper controls. We will begin attaching supporting documentation to this report.

Although the Clerk does receive copies of reports, such as, 46-CR, 1046, SAFR, as well as the Supplemental Annual Financial Report, and does

review them, her signature has been stamped on the report. In the future, the Clerk will physically sign her name on each of these reports.

I would like to add, that the Grant County Clerk staff takes great pride and care in the service we perform for our citizens. It is our intent to provide them with the information and resources they need to take care of the business that has brought them to the Grant County Clerk's office.

We do this as efficiently as possible with kindness, & respect.

Thank you,

Pamela Kay Harris

Pamela Kay Harris

Grant County Circuit Court Clerk



GRANT COUNTY SHERIFF'S OFFICE

214 East Fourth Street, Marion, IN 46952

REGGIE E. NEVELS
SHERIFF

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-004 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: 2019

Status of Audit Finding:

1. **Monitoring of Internal Controls:** The Sheriff's Office is in the process of creating a written procedure policy to be included in the current department's Policy and Procedure Manual.
2. **Depository reconciliations of the inmate trust and commissary funds** will be reviewed by the Sheriff's Sales Clerk.
3. **Internal Controls Over Disbursements:** Documentation are included with credit cards and disbursement transactions.
4. **Internal Controls over the Supplemental Financial Report (SAFR):** An Excel report will be created listing monthly fund balances with the beginning balances received from the SBOA Examiner.

Rogina Banks
Matron
Grant County Sheriff's Office

James E. McWhirt

Grant County Auditor

Grant County Complex

401 S. Adams St., Room 222

Marion, IN 46953-2099

Phone: 765-668-6552

E-mail: jmcwhirt@grantcounty.net

FAX: 765-668-6582

CORRECTIVE ACTION PLAN

FINDING 2021-001

Contact Person Responsible for Corrective Action: James E. McWhirt, County Auditor

Angie Jarvis, Chief Deputy Auditor

Contact Phone Number:

(765) 668-6552

Views of the Responsible Official:

The omission of the COVID-19 Coronavirus Relief Fund (Assistance Listing Number 21.019) in the amount of \$213,922.00 from the SEFA was an oversight. We acknowledge and regret the error. The understatement of Assistance Listing Number 93.563 on the SEFA in the amount of \$126,175.00 is frustrating. We thought we had entered the information into Gateway for that program correctly based upon past instruction we had received from the Indiana State Board of Accounts. The other reporting errors result from not using the most current federal program names. The nature of some of the federal grants involved, the fact that many individuals and distinct departments are involved in the process, the fact that the duties of the employees responsible for the process entail so much more than just federal grant reporting, the fact that the federal and state agencies that distribute the grants don't always sufficiently notify recipients of various program name and assistance listing number changes, and the fact that instructions from the Indiana State Board of Accounts are at times either inconsistent or inadequately communicated all contribute to the environment that is conducive to the occurrence of reporting errors.

That statement is not intended to excuse errors. I am merely pointing out the reality of the environment that makes it difficult for perfection in this area to exist. I believe that my staff and the employees in other departments are aware of my expectation that we will post and report the County's federal grant transactions and the identifying program information correctly. We continue to work toward that expectation. Internal and external communication, as well as the desire for timeliness and accuracy, is crucial for that objective to be realized.

Description of Corrective Action Plan:

The staff in the County Auditor's office continues to strive to improve our reporting of federal grant programs by communicating with the applicable federal and state departments and with the employees in the various offices and departments in Grant County government. Such communication should make it possible to correctly identify all federal grants for which we apply and receive. The staff in the County Auditor's office will continue efforts to eliminate human error so that future posting and reporting of federal grant programs will be perfect.

Anticipated Completion Date:

This "Corrective Action Plan" does not have a completion date. This is an on-going effort that will not end until federal grants are no longer received.

James E. McWhirt

County Auditor

Grant County, Indiana

Tuesday, October 25, 2022

Tiffany N. Griffith
Grant County Treasurer
Grant County Complex
401 South Adams Street, Suite 229

Marion, IN 46953

Phone: 765-668-6556

E-mail: treasurer@grantcounty.net

FAX: 765-651-0692

CORRECTIVE ACTION PLAN

FINDING 2021-002

Contact Person Responsible for Corrective Action: Tiffany Griffith (County Treasurer)
Andrea Pritchett (Chief Deputy)

Contact Phone Number: 765-668-6556

Views of Responsible Official: We concur with the State Board of Accounts field examiners and their findings in the 2021 audit.

Description of Corrective Action Plan:

Following the conclusion of the 2021 audit, the Treasurer's office remains confident that proceeding with daily communication with Auditor's office, verifying all information is received, balancing to the funds ledger, and completion of the bank reconciliation will help deter future deficiencies. The financial software has aided in verifying that funds ledgers are balanced daily to the Treasurer's and Auditor's office. A designated individual in the Auditor's office will be utilized to help in identifying any differences between the offices that can be accounted for in the funds ledger and/or bank reconciliation.

The Treasurer's office will also be working with the Auditor's office, the financial software vendor, and the county council, to help clean up the outstanding warrants from the insurance account dating back from 2017. The outstanding warrants from the main operational account have been maintained and updated.

The depository reconciliations of the fund balances have continuously had errors in accounts stemming back to 2011 items, both identified and unidentified, and prior. Resulting in causation of several reconciliation errors that have had to be carried forward for several years. The Treasurer's office is working with the financial software vendor to utilize their programming to help maintain a working cashbook that is up to date and free from any posting errors. Starting January 2023, the office will also be working with switching the archaic bank reconciliation state spreadsheet to a more updated, user-friendly, and modern worksheet. This will also allow for better communication and thorough training of the utilization of their cashbook and bank reconciliation products.

The Treasurer's office continues to strive in improving transparency and communication with all staff and departments involved to eliminate posting and reporting errors pertaining to the bank reconciliation. Implementation of cross-training in all areas, segregation of duties for all staff members, bi-annual performance evaluations, mandating training each quarter for all staff, completing a two-person review process for all financial reports and documentation, and verifying that all data entry is accurate. These policies will help to improve transparency, efficiency, and timely reporting. The Treasurer's office will

continue efforts to eliminate human error so that future posting and reporting will be as accurate as possible.

Anticipated Completion Date: This Corrective Action Plan does not have a completion date. This is an on-going effort that will not end until all previous and future items are addressed accordingly, resolved with efficiency, and continue to be reconciled in the correct manner without any further error.

Grant County Circuit Court Clerk

Pamela Kay Harris ~ Clerk of Courts

101 E. 4th St. Marion IN 46952 ~ 765-668-8121

CORRECTIVE ACTION PLAN

Monday, October 24th, 2022

FINDING 2021 - 003

Contact Person Responsible for Corrective Action: Pamela K. Harris - Clerk

Contact Phone Number: 765-668-8121

Contact E-Mail: pharris@grantcounty.net

Views of Responsible Official: The Clerk agrees

Description of Corrective Action Plan: My Head Bookkeeper will be running the reports; the assistant bookkeeper will be reviewing the reports. If the Head Bookkeeper makes the Deposit, the Assistant Bookkeeper will go over it and if it is correct, she will initial it, and vice versa. If one balances the accounts, the other will go over and double-check it, and then initial. The Clerk will then go over the reports with the bookkeeper and sign the reports.

Anticipated Completion Date: All reports, both daily & monthly, are monitored by both my Head Bookkeeper and again by my Assistant Bookkeeper.

Pamela K. Harris - Clerk of Courts

Grant County Circuit Court Clerk

Monday, Oct 24th, 2022

Corrective Action Plan

Finding 2021-003



GRANT COUNTY SHERIFF'S OFFICE

214 East Fourth Street, Marion, IN 46952

REGGIE E. NEVELS
SHERIFF

CORRECTIVE ACTION PLAN

FINDING 2021-004

Contact Person Responsible for Corrective Action: Rogina Banks (Matron)
Contact Phone Number: 765.662.9836

View of Responsible Official: We concur with the findings in the 2021 audit

Description of Corrective Action Plan:

Monitoring and Controls - The Grant County Sheriff's Office acknowledges the importance to monitor the department's internal controls to ensure there are effective processes in place for managing the commissary and inmate trust funds. Monthly financial documents (bank statements, reconciliation reports) are submitted for review and signature to the Clerk of Sheriff's Sales. A ledger/or transaction history (pursuant to IC 36-8-10-21) is submitted to the Sheriff for review and signature.

Depository Reconciliations - Tiger IT has resolved our issue with the monthly account balances report (CAR-1) for the Inmate Trust account.

Controls over the Supplemental Annual Financial (SAFR) - Future Supplemental Annual Reports totals for the Inmate Trust account amounts will be configured with the creation of an Excel report.

Anticipated Completion Date: January 31, 2023

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/>.