

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

ALLEN COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED

01/13/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Nicholas D. Jordan	01-01-21 to 12-31-22
County Treasurer	William F. Royce	01-01-21 to 12-31-22
Clerk of the Circuit Court	Christopher M. Nancarrow	01-01-21 to 12-31-22
County Sheriff	David J. Gladioux	01-01-21 to 12-31-22
County Recorder	Anita A. Mather	01-01-21 to 12-31-22
County Highway Director	William Hartman	01-01-21 to 12-31-22
President of the Board of County Commissioners	Richard E. Beck F. Nelson Peters	01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Kyle A. Kerley	01-01-21 to 12-31-22



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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TO: THE OFFICIALS OF ALLEN COUNTY, INDIANA

This report is supplemental to our audit report of Allen County (County), for the period from January 1, 2021 to December 31, 2021. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statements Audit Report of the County, which provides our opinions on the County's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE
Deputy State Examiner

December 19, 2022

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COUNTY AUDITOR
ALLEN COUNTY

COUNTY AUDITOR
ALLEN COUNTY
AUDIT RESULTS AND COMMENTS

PAYMENT OF CLAIMS

Condition and Context

The County Auditor is the fiscal officer of the County, and a warrant or check for payment of a claim may not be drawn unless payment of the claim is allowed by the Board of County Commissioners. The Board of County Commissioners approve payment of claims through a claims docket. The claims docket is generated through an automated system process. Of 23 paid vendor claims tested, 5 claims did not appear on the claims docket. Through inquiry, it was determined that claims initially rejected by the County Auditor's office due to missing information, and later resubmitted for approval, were not being included in the claims docket.

Criteria

Indiana Code 5-11-10-1.6(c) states in part:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: . . .

- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

MVH RESTRICTED FUND

The same comment also appeared in prior Reports B55853 and B57997.

Condition and Context

The County did not use the appropriate fund numbers when implementing the new MVH Restricted Fund. The MVH Fund (County Highway) and the new MVH Restricted Funds were not shown separately on the Annual Financial Report.

Criteria

On the chart of accounts, the MVH Fund and MVH Restricted sub-fund shall be shown as follows:

Counties

Fund 1176	MVH
Fund 1173	MVH Restricted . . .

Together, MVH and MVH Restricted shall constitute the total MVH Fund. MVH and MVH Restricted will be shown separately on the Annual Financial Report and Annual Operational Report. (State Examiner Directive 2018-2)



Date: December 21, 2022

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204-2765

Re: Payment of Claims

In reviewing the 5 claims SBOA did not find in the Commissioners docket during their testing, we don't necessarily agree with the finding that it was due to the claims being initially rejected.

One of the claims, warrant 109938, was approved in the 7/16/21 Commissioners meeting.

Of the remaining 4 claims, only one was even rejected, so we don't believe the rejection aspect has anything to do with it. Additionally, the final claim listed by SBOA is convoluted as it has two warrant numbers which result in different vendors and amounts. So, we are not sure which SBOA tested to determine if it was in the Commissioners docket for approval.

We believe the reasoning of why claims are possibly left off is due to the timing of when the report is run and when the claims are approved. Therefore, going forward we are simply going to overlap one day each time when running the report. This will result in some claims being approved twice but should ensure no claims fall through the cracks.

Re: MVH Restricted Funds

While the County understands the spirit and intent of the law for the MVH Restricted Fund, I do not believe creating a separate Fund is necessary. The County simply created sub-accounts within the MVH Fund to distinguish between restricted and unrestricted. At no time has this inhibited transparency and/or the ability for SBOA to audit. Nor has it caused any issues with the annual Hwy reporting.

At this point in time, I do not anticipate making any changes. As is noted above, we have not had any issues with SBOA's ability to audit the MVH restricted monies using our current sub-account process. If the time comes when SBOA is unable to audit accordingly, we will revisit the topic.

Nicholas D Jordan
Allen County Auditor

COUNTY AUDITOR
ALLEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 19, 2022, with Nicholas D. Jordan, County Auditor; Jackie Scheuman, Finance and Budget Director; F. Nelson Peters, President of the Board of County Commissioners; Richard E. Beck, County Commissioner; Therese M. Brown, County Commissioner; and Kyle A. Kerley, President of the County Council.

COUNTY HIGHWAY DEPARTMENT
ALLEN COUNTY

COUNTY HIGHWAY DEPARTMENT
ALLEN COUNTY
AUDIT RESULT AND COMMENT

CAPITAL ASSETS - INFRASTRUCTURE

Condition and Context

An effective internal control system was not in place at the County Highway Department (Department) to prevent, or detect and correct, material misstatements in the recording and reporting of roads, right-of-ways, and construction in progress - additions.

The Department maintained a capital asset detailed listing (listing) for infrastructure. For calendar year-end 2021, the Department updated its listing of roads to reflect the total road mileage owned by the County according to the Geographic Information System (GIS) database. When compared with the GIS database, miscellaneous residential and non-residential roads previously recognized were determined to be double reported. As a result, a prior period adjustment was needed to reflect the updated listing.

However, when the Department updated its listing, they revalued roads to reflect replacement cost instead of historical cost. Capital assets are required to be recorded at historical cost according to the County's capital asset policy and Generally Accepted Accounting Principles. Therefore, the County Auditor was required to present a prior period adjustment to the financial statements and notes to the financial statements for infrastructure costs and accumulated depreciation, which was overstated by \$387,820,098 and \$381,086,373; respectively.

Additionally, road addition and deletion errors were discovered through testing, which resulted in understatements of \$3,426,177 and \$1,743,210; respectively. Road depreciation and accumulated depreciation errors were also discovered through testing, which resulted in an overstatement of \$274,649 and an understatement of \$1,874,654; respectively. Audit adjustments were proposed, accepted by the County, and made to the financial statements and notes to the financial statements.

The Department provided the County Auditor with a calculation error of right-of-ways that required the County Auditor to present an unnecessary prior period adjustment for right-of-ways. The prior period adjustment presented in the County's financial statements and notes to the financial statements for right-of-ways was overstated by \$66,688,231. Right-of-way additions and deletions were also incorrectly calculated, which resulted in an understatement of \$583,817 and overstatement of \$1,061,558; respectively. Audit adjustments were proposed, accepted by the County, and made to the financial statements and notes to the financial statements.

COUNTY HIGHWAY DEPARTMENT
ALLEN COUNTY
AUDIT RESULT AND COMMENT
(Continued)

Lastly, errors of understated costs from construction in progress additions were noted and projected to the population; however, these were not material to the governmental activities opinion unit, therefore, no adjustment was made.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27€ 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. . . ."

All assets shall be recorded at historical cost or estimated historical costs according to Generally Accepted Accounting Principles. (Allen County Capital Asset Policy, Revised February 3, 2011)

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

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



Allen County Highway Department

200 East Berry Street, Suite 280

Fort Wayne, Indiana 46802

260-449-7369

North Division: 2234 Carroll Rd Fort Wayne, IN 46818 260-449-4781

South Division: 8317 E. Tillman Rd Fort Wayne, IN 46816 260-449-4791

OFFICIAL RESPONSE

December 16, 2022

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204-2765

Re: Capital Assets – Infrastructure Reporting

The Highway Department appreciates the State Board of Accounts Capital Assets – Infrastructure Reporting. The changes that were made in the road inventory will help make things going forward much easier on everyone; this will allow everyone to follow every change that is made in the GASB report.

We appreciate the patience that State Board of Accounts had working with us to understand all the changes and time spent understanding the road inventory.

Sincerely,

A handwritten signature in blue ink that reads "Lara Dorsett".

Lara Dorsett
Communications/Right of Way Manager

COUNTY HIGHWAY DEPARTMENT
ALLEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 14, 2022, with William Hartman, County Highway Director; Lara Dorsett, Road Conversions; Kim Yagodinski, Finance and Personnel Manager; Wendy Reust, County Engineer; and Michael L. Thornson, County Engineer.

The contents of this report were discussed on December 19, 2022, with F. Nelson Peters, President of the Board of County Commissioners; Richard E. Beck, County Commissioner; Therese M. Brown, County Commissioner; and Kyle A. Kerley, President of the County Council.

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COUNTY BOARD OF COMMISSIONERS
ALLEN COUNTY

BOARD OF COUNTY COMMISSIONERS
ALLEN COUNTY
AUDIT RESULTS AND COMMENTS

CAPITAL ASSETS - INFRASTRUCTURE

Condition and Context

The County Highway Department (Department) is under the direct authority of the Board of County Commissioners. An effective internal control system was not in place at the Department to prevent, or detect and correct, material misstatements in the recording and reporting of roads, right-of-ways, and construction in progress - additions.

The Department maintained a capital asset detailed listing (listing) for infrastructure. For calendar year-end 2021, the Department updated its listing of roads to reflect the total road mileage owned by the County according to the Geographic Information System (GIS) database. When compared with the GIS database, miscellaneous residential and non-residential roads previously recognized were determined to be double reported. As a result, a prior period adjustment was needed to reflect the updated listing.

However, when the Department updated its listing, they revalued roads to reflect replacement cost instead of historical cost. Capital assets are required to be recorded at historical cost according to the County's capital asset policy and Generally Accepted Accounting Principles. Therefore, the County Auditor was required to present a prior period adjustment to the financial statements and notes to the financial statements for infrastructure costs and accumulated depreciation, which was overstated by \$387,820,098 and \$381,086,373; respectively.

Additionally, road addition and deletion errors were discovered through testing, which resulted in understatements of \$3,426,177 and \$1,743,210; respectively. Road depreciation and accumulated depreciation errors were also discovered through testing, which resulted in an overstatement of \$274,649 and an understatement of \$1,874,654; respectively. Audit adjustments were proposed, accepted by the County, and made to the financial statements and notes to the financial statements.

The Department provided the County Auditor with a calculation error of right-of-ways that required the County Auditor to present an unnecessary prior period adjustment for right-of-ways. The prior period adjustment presented in the County's financial statements and notes to the financial statements for right-of-ways was overstated by \$66,688,231. Right-of-way additions and deletions were also incorrectly calculated, which resulted in an understatement of \$583,817 and overstatement of \$1,061,558; respectively. Audit adjustments were proposed, accepted by the County, and made to the financial statements and notes to the financial statements.

Lastly, errors of understated costs from construction in progress additions were noted and projected to the population; however, these were not material to the governmental activities opinion unit, therefore, no adjustment was made.

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:

BOARD OF COUNTY COMMISSIONERS
ALLEN COUNTY
AUDIT RESULTS AND COMMENTS
(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. . . ."

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

TRAINING ON INTERNAL CONTROL STANDARDS

The same comment also appeared in prior Reports B53338, B55853, and B57997.

Condition and Context

Newly hired County employees had not completed required internal control standards training. The last reported completion of the training was in March 2017.

Criteria

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that: . . .

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

COUNTY BOARD OF COMMISSIONERS
ALLEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 19, 2022, with F. Nelson Peters, President of the Board of County Commissioners; Richard E. Beck, County Commissioner; Therese M. Brown, County Commissioner; and Kyle A. Kerley, President of the County Council.

COUNTY SHERIFF
ALLEN COUNTY

COUNTY SHERIFF
ALLEN COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS - SHERIFF CASH BOOK

Condition and Context

Depository reconciliations of the fund balances to the bank account balances were conducted for the Cash Book; however, the reconciliations were inadequate in reconciling the fund balances. On December 31, 2021, the adjusted bank balance exceeded the book balance by \$4,787.

The County Sheriff also has an open bank account with no activity that is not accounted for in the monthly reconciliations.

Criteria

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."

INTERNAL CONTROLS

Condition and Context

Cash Book disbursements were paid prior to approval by the County Sheriff. Only 2 of the 12 months had observable documentation of County Sheriff review over the Cash Book. The County Deputy Sheriff was responsible for processing vendor checks, signing checks, and inputting disbursements into the software. There was no internal control system in place over Cash Book disbursements to detect and prevent possible material misstatements.

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:

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An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

COUNTY SHERIFF
ALLEN COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

MONTHLY AND ANNUAL ENGAGEMENT UPLOADS

Condition and Context

The County Sheriff did not upload all required files for the Cash Book, Commissary fund, and Inmate Trust fund to the Indiana Gateway for Government Units (Gateway) financial reporting system. Only 97 out of 187 required files were uploaded into Gateway, and only 50 out of 187 files were uploaded to Gateway in a timely manner.

Criteria

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

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

For County Clerks, Recorders, and Sheriffs:

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

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

- Additionally, for County Sheriff only: Inmate Trust Fund Subsidiary Detail as of December 31 . . .

(Amended State Examiner Directive 2018-1)

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

DONATIONS

Condition and Context

The County Sheriff donated, in total, \$56,500 of Commissary funds throughout 2021 to an organization that created programs to help prevent occurrences of criminal activity; however, this organization is not within the jurisdiction of the County Sheriff. The allowability of these donations, without County Council approval, are not covered under Indiana code 36-8-10-21(d).

COUNTY SHERIFF
ALLEN COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

Indiana Code 36-8-10-21 states:

"(a) This section applies to any county that has a jail commissary that sells merchandise to inmates.

(b) A jail commissary fund is established, referred to in this section as 'the fund'. The fund is separate from the general fund, and money in the fund does not revert to the general fund.

(c) The sheriff, or the sheriff's designee, shall deposit all money from commissary sales into the fund, which the sheriff or the sheriff's designee shall keep in a depository designated under [IC 5-13-8](#).

(d) The sheriff, or the sheriff's designee, at the sheriff's or the sheriff's designee's discretion and without appropriation by the county fiscal body, may disburse money from the fund for:

- (1) merchandise for resale to inmates through the commissary;
- (2) expenses of operating the commissary, including, but not limited to, facilities and personnel;
- (3) special training in law enforcement for employees of the sheriff's department;
- (4) equipment installed in the county jail;
- (5) equipment, including vehicles and computers, computer software, communication devices, office machinery and furnishings, cameras and photographic equipment, animals, animal training, holding and feeding equipment and supplies, or attire used by an employee of the sheriff's department in the course of the employee's official duties;
- (6) an activity provided to maintain order and discipline among the inmates of the county jail;
- (7) an activity or program of the sheriff's department intended to reduce or prevent occurrences of criminal activity, including the following:
 - (A) Substance abuse.
 - (B) Child abuse.
 - (C) Domestic violence.
 - (D) Drinking and driving.
 - (E) Juvenile delinquency;
- (8) expenses related to the establishment, operation, or maintenance of the sex and violent offender registry web site under [IC 36-2-13-5.5](#); or

COUNTY SHERIFF
ALLEN COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

- (9) any other purpose that benefits the sheriff's department that is mutually agreed upon by the county fiscal body and the county sheriff.

Money disbursed from the fund under this subsection must be supplemental or in addition to, rather than a replacement for, regular appropriations made to carry out the purposes listed in subdivisions (1) through (8).

(e) The sheriff shall maintain a record of the fund's receipts and disbursements. The state board of accounts shall prescribe the form for this record. The sheriff shall semiannually provide a copy of this record of receipts and disbursements to the county fiscal body. The semiannual reports are due on July 1 and December 31 of each year."

PUBLIC WORKS

Condition and Context

The County Sheriff contracted with a vendor to provide building services for the training facility. Contracts exceeded the state quote threshold of \$50,000 without requesting quotes from vendors in the area to ensure that the lowest, most responsive vendor was selected for the contract.

Criteria

Indiana Code 36-1-12-4.7 states:

"(a) This section applies whenever a public work project is estimated to cost at least fifty thousand dollars (\$50,000) and less than one hundred fifty thousand dollars (\$150,000).

(b) The board must proceed under the following provisions:

- (1) The board shall invite quotes from at least three (3) persons known to deal in the class of work proposed to be done by mailing them a notice stating that plans and specifications are on file in a specified office. The notice must be mailed not less than seven (7) days before the time fixed for receiving quotes.
- (2) The board may not require a person to submit a quote before the meeting at which quotes are to be received. The meeting for receiving quotes must be open to the public. All quotes received shall be opened publicly and read aloud at the time and place designated and not before.
- (3) The board shall award the contract for the public work to the lowest responsible and responsive quoter.
- (4) The board may reject all quotes submitted."

COUNTY SHERIFF
ALLEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 7, 2022, with David J. Gladioux, County Sheriff; Deanna Hire, County Sheriff Matron; and Jaime Hardy, Comptroller.

The contents of this report were discussed on December 19, 2022, with F. Nelson Peters, President of the Board of County Commissioners; Richard E. Beck, County Commissioner; Therese M. Brown, County Commissioner; and Kyle A. Kerley, President of the County Council.