

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

HUNTINGTON COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

06/09/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jill M. Landrum	01-01-22 to 12-31-23
County Treasurer	Brenda Hamilton	01-01-22 to 12-31-23
Clerk of the Circuit Court	Shelley Septer	01-01-22 to 12-31-23
County Sheriff	Christian E. Newton	01-01-22 to 12-31-23
County Recorder	Vicki G. Pearson	01-01-22 to 12-31-23
President of the Board of County Commissioners	Rob Miller	01-01-22 to 12-31-23
President of the County Council	Kendall Mickley	01-01-22 to 12-31-23



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 HUNTINGTON 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 Huntington County (County), for the year ended December 31, 2022, and the related notes to the financial statement, which collectively comprise the County's financial statement and have issued our report thereon dated May 22, 2023, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth Kelley, CPA, CFE
Deputy State Examiner

May 22, 2023



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 HUNTINGTON COUNTY, INDIANA

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Huntington 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, 2022. 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, 2022.

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, 2022, and the related notes to the financial statement. We issued our report thereon dated May 22, 2023, 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

May 22, 2023

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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.

HUNTINGTON COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2022

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
Department of Housing and Urban Development					
COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii 8210 Comm Develop Block Grant	Indiana Office of Community and Rural Affairs	14.228	FSSA-CV2-208	\$ 105,859	\$ 105,859
Total - Department of Housing and Urban Development				105,859	105,859
Department of Justice					
COVID-19 - Coronavirus Emergency Supplemental Funding Program ICJI Criminal Justice	Indiana Criminal Justice Institute	16.034	CESF-2020-07	-	12,534
Total - Department of Justice				-	12,534
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection Projects	Indiana Department of Transportation	20.205	DES #1702814 DES. 1902757 DES #1902076	- - -	74,122 33,419 63,513
Bridge Inspection Projects				-	63,513
Total - Highway Planning and Construction				-	171,054
Total - Highway Planning and Construction Cluster				-	171,054
Highway Safety Cluster State and Community Highway Safety Sheriff Operation Pullover (CHIRP)	Indiana Criminal Justice Institute	20.600	CHIRP-2022-00052	-	4,948
Total - Highway Safety Cluster				-	4,948
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program HAT Cares Act Fund HAT - Section 5311	Indiana Department of Transportation	20.509	5311 Operating Funds IN-2021-031-00 (5311 Operating)	362,810 27,101	362,810 27,101
Subtotal - COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program				389,911	389,911
Formula Grants for Rural Areas and Tribal Transit Program HAT - Section 5311	Indiana Department of Transportation	20.509	IN-2021-031-00 (5311 Operating)	154,958	154,958
Total - Formula Grants for Rural Areas and Tribal Transit Program				544,869	544,869
Minimum Penalties for Repeat Offenders for Driving While Intoxicated Sheriff Operation Pullover (CHIRP)	Indiana Criminal Justice Institute	20.608	CHIRP-2022-00052	-	2,985
Interagency Hazardous Materials Public Sector Training and Planning Grants HMEP Grant 2022	Indiana Department of Homeland Security	20.703	693JK31940014HMEP	-	8,400
Total - Department of Transportation				544,869	732,256
Department of the Treasury					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds American Rescue Plan Act - ARPA	Direct Grant	21.027	Acct ID #00Bt000000165QAEAY	-	2,911,942
Total - Department of the Treasury				-	2,911,942

HUNTINGTON COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2022

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
Department of Health and Human Services					
Public Health Emergency Preparedness Health Bio Terrorism	Indiana State Department of Health	93.069	NU90TP922052	-	19,479
COVID-19 - Immunization Cooperative Agreements Immunization & Vaccines FYE22	Indiana State Department of Health	93.268	NH23IP922631	-	74,880
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) COVID Test Site 2021/22	Indiana State Department of Health	93.323	NU50CK000503	50,000	50,000
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response Health CoAg Grant FYE23	Indiana State Department of Health	93.354	1NU90TP922179	385,000	385,000
Child Support Enforcement Title IV-D Prosecutor Title IV-D Clerk Title IV-D Courts Indirect Costs Title IV-D Incentive Title IV-D Incentive Title IV-D Incentive	Indiana Department of Child Services	93.563	FY 2022 FY 2022 FY 2022 FY 2022 FY 2022 FY 2022 FY 2022	- - - - - - -	244,525 21,007 16,069 101,972 10,500 7,738 15,107
Total - Child Support Enforcement				-	416,918
Opioid STR Indiana State Opioid SIM Grant/Indiana State Opioid 2022 SIM Grant 2023 SIM Grant	Indiana Supreme Court	93.788	20-5JC89-C35-065 21-5JC89-C35-001 22-5JC89-C35-001 23-5JC89-C35-4-1	- - - -	2,815 7 19,929 415
Total - Opioid STR				-	23,166
Total - Department of Health and Human Services				435,000	969,443
Department of Homeland Security					
COVID-19 - Emergency Management Performance Grants 2021 EMPG-C ARPA - EMA-EOC	Indiana Department of Homeland Security	97.042	EMC-2021-EP-00013-S01	-	40,000
Emergency Management Performance Grants 2022 EMPG Salary Reimbursement	Indiana Department of Homeland Security	97.042	EMC-2021-EP-00004	-	41,695
Total - Emergency Management Performance Grants				-	81,695
Homeland Security Grant Program EMA - SHSP Grant SHSP Grant FFY 21 - Portable Radio Project	Indiana Department of Homeland Security	97.067	EMW-2020-SS-00009 EMW-2021-SS-00032	- -	4,032 230,000
Total - Homeland Security Grant Program				-	234,032
Total - Department of Homeland Security				-	315,727
Total federal awards expended				<u>\$ 1,085,728</u>	<u>\$ 5,047,761</u>

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

HUNTINGTON 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, 2022. 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.

HUNTINGTON 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?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

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
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	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

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



HUNTINGTON COUNTY AUDITOR'S OFFICE
JILL M. LANDRUM, AUDITOR
jill.landrum@huntington.in.us

201 N Jefferson St., Room 103
Huntington, IN 46750
Phone: 260-358-4805 Fax: 260-358-4823

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2021-001

Fiscal year in which the finding initially occurred: 2021

Status of Audit Finding: Corrective Action Completed

Respectfully Submitted,

A handwritten signature in blue ink that reads "Jill M. Landrum".

Jill M. Landrum
Huntington County Auditor



Shelley Septer
Clerk of the Huntington Circuit and Superior Court
201 N Jefferson St, Room 201
Huntington, IN 46750

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2021-002 (Auditor Assigned Reference Number)

The fiscal year in which the finding initially occurred:2021

Status of Audit Finding: ***Below is what we have implemented as our corrective plan and daily practice. Immediately implemented the day of our Audit 7-18-2022***

- Deputy Clerk has her cash receipts reviewed and verified by a separate employee.
- Deputy Clerk has her Clerk's Trust receipt adjustments reviewed and approved by a separate employee.
- Deputy Clerk has Disbursements reviewed and approved by a separate employee.



HUNTINGTON COUNTY AUDITOR'S OFFICE
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2021-003

Fiscal year in which the finding initially occurred: 2021

Status of Audit Finding:

The Commissioner's Secretary is working with the Huntington County Council on Aging (Service Provider) to make sure that there is compliance with the requirements related to the grant agreement and the Subrecipient Monitoring compliance requirements.

Compliance includes the Service Provider submitting quarterly operating claims, capital claims, financial statements, and records and fiscal documents, including detailed report of expenses, to the Commissioners for review and approval prior to submission of such documents to INDOT.

The Huntington County Commissioners have reviewed and completed a Huntington Area Transportation Oversight Checklist as part of the Subrecipient Monitoring per the Pass-through Agreement.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Jill M. Landrum".

Jill M. Landrum
Huntington County Auditor



HUNTINGTON COUNTY AUDITOR'S OFFICE
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2021-004

Fiscal year in which the finding initially occurred: 2021

Status of Audit Finding: In Process; Implemented - Ongoing

- 1) The Commissioner's Office is aware that a Procurement Procedure for the County must be adopted. Per an e-mail from Commissioner Secretary Bridgett Burkhart on March 25, 2023, she will follow-up with the Commissioners.
- 2) Auditor Jill Landrum and Commissioner Security Bridgett Burkhart discussed the implementation of the following procedure regarding Suspension and Debarment:

SUSPENSION & DEBARMENT PROCEDURE

Implemented: August 31, 2022 as Response to Audit Finding 2021-004

When the County Commissioners enter into a contract in which federal money will be spent, and the payments to a contracted vendor will exceed \$25,000.00, the Commissioner Secretary will notify the County Auditor by e-mail of such contract. The County Auditor, or their appointee, will access the Sam.gov website to verify whether the vendor has been Suspended or Debarred.

Exceptions to this procedure would be:

- 1) If the contract, signed by both parties, contains a statement that the recipient of the payment, is not presently debarred, suspended, proposed for debarment, or declared ineligible for receiving federal funds; OR
- 2) If a separate signed addendum attached to the contract, states that the recipient of the payment is not presently debarred, suspended, proposed for debarment, or declared ineligible for receiving federal funds.

Respectfully Submitted,

Jill M. Landrum
Huntington County Auditor

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/>.