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**ADDENDUM TO THE HENDRICKS COUNTY
FRAUD AND MATERIALITY POLICIES AND PROCEDURES**


**HENDRICKS COUNTY
AUDITOR'S OFFICE
INTERNAL CONTROLS – GRANTS**

Federal Pass-Through Programs

- i. **Verify sub recipient is in good standing by using one of the following resources:**
 - a. **Search the EPLS/Sam System for debarment or suspension**
 - b. **Require attestation or certification from the recipient entity**
 - c. **Request clause to be inserted into contract or memorandum
Of understanding between the county and the recipient.**

**Adopted this 9th day of May, 2018 as an addendum to the Hendricks County Fraud and Materiality
Policies and Procedures dated the 28th day of November, 2017.**

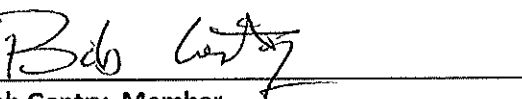
HENDRICKS COUNTY BOARD OF COMMISSIONERS



Matthew D. Whetstone, President



Phyllis A. Palmer, Vice President



Bob Gentry, Member

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**ADDENDUM TO THE HENDRICKS COUNTY
FRAUD AND MATERIALITY POLICIES AND PROCEDURES**

**HENDRICKS COUNTY
AUDITOR'S OFFICE
TREASURER'S OFFICE
INTERNAL CONTROLS – RECEIPTING**

Auditor Receipting Process

- I. All cash, checks, money orders and documents are presented to Auditor or Auditor Representative of the Auditor's Office for inspection, counting and receipting.**
 - a. Documents are file stamped and cash counted along with the number of checks counted.**
 - b. Auditor or Auditor Representative applies information to the Cash Sheet Receipt Log.**
 - i. Auditor or Auditor Representative acknowledges and signs approving information provided.**
 - ii. Department or Vendor acknowledges and signs approving information applied to the Cash Sheet Receipt Log.**
 - c. Auditor or Auditor Representative will Quietus into the correct funds and will take both the money and Quietus to the Treasurer's Office.**

Treasurer Receipting Process

- I. All funds and Quietus are presented to the Treasurer or Treasurer Representative of the Treasurer's Office by the Auditor or Auditor Representative for counting.**

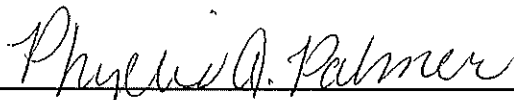
- a. Treasurer or Treasurer Representative will count the cash and initial the Quietus next to cash if in agreement with Auditor or Auditor Representative.
- b. Treasurer or Treasurer Representative will then count the number of checks and agree with the Auditor or Auditor Representative and both will initial the Quietus next to checks and place the number of checks on the corresponding Quietus.
- c. Treasurer or Treasurer Representative then will file stamp the Quietus and adds to the Quietus worksheet used for daily balancing in the Treasurer's Office.

Adopted this 28th day of August, 2018 as an addendum to the Hendricks County Fraud and Materiality Policies and Procedures dated the 28th day of November, 2017.

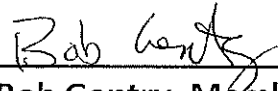
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**ADDENDUM #4 TO THE HENDRICKS COUNTY
FRAUD AND MATERIALITY POLICIES AND PROCEDURES**

**HENDRICKS COUNTY
COMMISSIONERS
AUDITOR
INTERNAL CONTROLS - LINK GRANT**

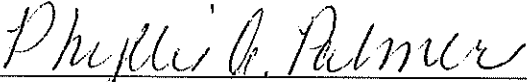
1. A representative from Sycamore Services will make a semi-annual presentation to the Hendricks County Commissioners on the activities associated with accomplishing the public transportation goals established by the grant.
2. Sycamore Services will provide to the Hendricks County Auditor complete supporting documentation of the claim vouchers, their quarterly reports and any other information as it is submitted to the Indiana Department of Transportation for payment of LINK grant funds. The Auditor will provide the documentation to the Hendricks County Commissioners for approval and signature. Before disbursement of the LINK grant funds to Sycamore Services, the Auditor will review the provided documentation to determine that the funds have been used for the purposes intended.
3. Sycamore Services will provide the Hendricks County Auditor and the Hendricks County Commissioners copies of their annual audit. The Hendricks County Auditor and the Hendricks County Commissioners will review each audit and seek corrective action on each finding that involves LINK.
4. Hendricks County will ensure that every subaward is clearly identified that all requirements imposed by the pass-through entity on the subrecipient so that the Federal Award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal Award.
5. Hendricks County will monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with the Federal Statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Hendricks County will review financial and programmatic reports required by the pass-through entity and will follow up and ensure that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal Award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews and other means.

Adopted this 13th day of November, 2018 as an addendum to the Hendricks County Fraud and Materiality Policies and Procedures dated the 28th day of November, 2017.

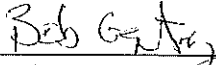
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