

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

WELLS COUNTY, INDIANA

January 1, 2013 to December 31, 2013



**FILED**  
08/08/2014



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Beth J. Davis	01-01-11 to 12-31-14
Treasurer	Shar S. Mechling	01-01-13 to 12-31-16
Clerk	Yvette K. Runkle	01-01-11 to 12-31-14
Sheriff	Monte L. Fisher	01-01-13 to 12-31-16
Recorder	Rina E. Stuck	01-01-13 to 12-31-16
President of the Board of County Commissioners	C. Scott Mossburg	01-01-13 to 12-31-14
President of the County Council	James E. Van Winkle	01-01-13 to 12-31-14



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WELLS COUNTY, INDIANA

This report is supplemental to our audit report of Wells County (County), for the period from January 1, 2013 to December 31, 2013. 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 Statement and Federal Single Audit Report of the County, which provides our opinions on the County's financial statement and federal program compliance. This report may be found at [www.in.gov/sboa/](http://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 Result and Comment contained herein describes 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 Result and Comment, incorporated within this report, was not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

July 2, 2014

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COUNTY TREASURER  
WELLS COUNTY

COUNTY TREASURER  
WELLS COUNTY  
AUDIT RESULT AND COMMENT

***CONDITION OF RECORDS - TREASURER'S CASH BOOK***

Receipts written by the Treasurer do not agree with amounts posted to the Treasurer's Cash Book for Vehicle Excise Tax. Receipts are based on the monthly Bureau of Motor Vehicles (BMV) batch report. Cash Book postings are based on the monthly total deposited into the BMV bank account. The activity period of monthly BMV batch report is typically 14 days earlier than the BMV bank deposits.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)



COUNTY TREASURER  
WELLS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 2, 2014, with Shar S. Mechling, Treasurer; Blake Gerber, County Commissioner; and Karolyna Farling, County Council member.