

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

HANCOCK COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED

08/22/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Robin Lowder	01-01-11 to 12-31-14
Treasurer	Janice Silvey	01-01-13 to 12-31-16
Clerk	Marcia Moore	01-01-11 to 12-31-14
Sheriff	Michael Shepherd	01-01-11 to 12-31-14
Recorder	Debra Carnes	01-01-11 to 12-31-14
President of the Board of County Commissioners	Derek Towle	01-01-13 to 12-31-14
President of the County Council	William Bolander	01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HANCOCK COUNTY, INDIANA

This report is supplemental to our audit report of Hancock 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/.

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.

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

June 3, 2014

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COUNTY SHERIFF
HANCOCK COUNTY

COUNTY SHERIFF
HANCOCK COUNTY
AUDIT RESULT AND COMMENT

OFFICIAL BOND

The County Sheriff's Surety Bond was insufficient per the Indiana Code.

The official bond for the County Sheriff must equal \$30,000 for each \$1,000,000 of receipts collected during the previous year. The total receipts collected in 2012 by the Sheriff's Department was \$5,569,346, which would lead to a calculation of the minimum bond amount to be \$150,000 for 2013. The official bond for the County Sheriff covering the period of January 1, 2013 to January 1, 2014, was for the amount of \$30,000.

Indiana Code 5-4-1-18(c) states:

"Except as provided in subsections (h) and (i), the fiscal bodies of the respective units shall fix the amount of the bond of city controllers, city clerk-treasurers, town clerk-treasurers, Barrett Law fund custodians, county treasurers, county sheriffs, circuit court clerks, township trustees, and conservancy district financial clerks as follows:

- (1) The amount must equal thirty thousand dollars (\$30,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2).
- (2) The amount may not be less than thirty thousand dollars (\$30,000) nor more than three hundred thousand dollars (\$300,000) unless the fiscal body approves a greater amount for the officer or employee.

County auditors shall file bonds in amounts of not less than thirty thousand dollars (\$30,000), as fixed by the fiscal body of the county. The amount of the bond of any other person required to file an individual bond shall be fixed by the fiscal body of the unit at not less than fifteen thousand dollars (\$15,000)."

COUNTY SHERIFF
HANCOCK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 3, 2014, with Michael Shepherd, Sheriff; William Bolander, President of the County Council; and Derek Towle, President of the Board of County Commissioners.