

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

WARREN COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

11/14/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Robin Weston-Hubner	01-01-19 to 12-31-23
County Treasurer	Lori Heidenreich	01-01-19 to 12-31-23
Clerk of the Circuit Court	Michelle A. Hetrick Debra Hiatt	01-01-19 to 12-31-22 01-01-23 to 12-31-23
County Sheriff	Russell K. Hart Anthony Pruitt	01-01-19 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Monie Cronk Mellissa Drake	01-01-19 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	W. Brian Jordan Clay Andrews	01-01-19 to 12-31-20 01-01-21 to 12-31-23
President of the County Council	John O. Comer Ethan Z. Foxworthy	01-01-19 to 12-31-21 01-01-22 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF WARREN COUNTY, INDIANA

This report is supplemental to the audit report of Warren County (County), for the period from January 1, 2019 to December 31, 2022. 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 the 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 Result and Comment contained herein describes an identified reportable instance 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.

Beth Kelley, CPA, CFE
Deputy State Examiner

November 8, 2023

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COUNTY AUDITOR
WARREN COUNTY

COUNTY AUDITOR
WARREN COUNTY
AUDIT RESULTS AND COMMENT

ANNUAL FINANCIAL REPORT

Condition and Context

Financial, supplemental, and other information are required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units financial reporting system. The following errors were identified:

Financial Data

1. The Clerk's Child Support and State Court Fees receipts were omitted for each year of the audit period in the amounts of \$264,332, \$251,807, \$219,153, and \$459,715, respectively.
2. The Clerk's Child Support and State Court Fees disbursements were omitted for each year of the audit period in the amounts of \$264,261, \$254,421, \$217,909, and \$629,441, respectively.

Adjustments were proposed, accepted by the County, and made to the financial statements and to the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis presented as Required Supplementary Information in the Financial Statements Audit Report of the County.

Leases and Debt

The AFRs for 2019, 2021, and 2022 included leases which expired during the year.

Adjustments were proposed, accepted by the County, and made to the Schedule of Leases and Debt presented as Other Information in the Financial Statements Audit Report of the County.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

COUNTY AUDITOR
WARREN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 8, 2023, with Robin Weston-Hubner, County Auditor; Lori Heidenreich, County Treasurer; John O. Comer, County Commissioner; Ben Dispennett, County Council member; Ethan Z. Foxworthy, President of the County Council; and Sharon Hutchison, County Council member.