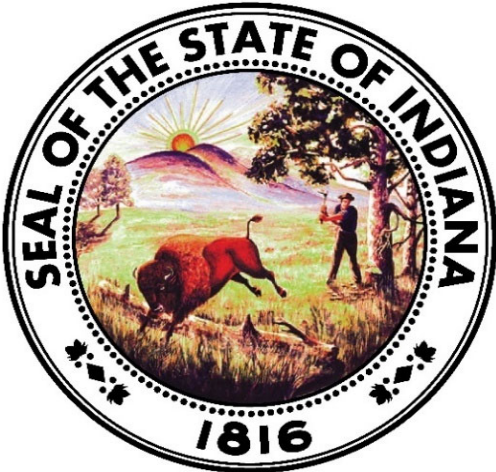


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

COMPLIANCE EXAMINATION REPORT  
OF  
VANDERBURGH COUNTY  
VANDERBURGH COUNTY, INDIANA  
January 1, 2022 to December 31, 2022



**FILED**  
10/19/2023



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

October 19, 2023

To: The Officials of Vanderburgh County  
Vanderburgh County  
1 N.W. Martin Luther King, Jr. Boulevard, Room 208  
Evansville, IN 47708

This report is supplemental to the audit report of the Vanderburgh County (County), for the period January 1, 2022 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the County. It should be read in conjunction with the financial statement audit report of the County, which provides an opinion on the County's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the County and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

We have reviewed the Supplemental Audit Report for Vanderburgh County, prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2022 to December 31, 2022. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White". The signature is written in a cursive style.

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF  
VANDERBURGH COUNTY, INDIANA**

Evansville, Indiana  
January 1, 2022 to December 31, 2022

VANDERBURGH COUNTY

Evansville, Indiana  
January 1, 2022 to December 31, 2022

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VANDERBURGH COUNTY  
SCHEDULE OF OFFICIALS  
January 1, 2022 to December 31, 2022

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<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Brian Gerth	01-01-20 to 12-31-22
County Treasurer	Dottie Thomas	01-01-21 to 12-31-24
Clerk of the Circuit Court	Carla Hayden	01-01-21 to 12-31-24
County Sheriff	David L. Wedding	01-01-20 to 12-31-22
County Recorder	Debbi Stucki	01-01-21 to 12-31-24
President of the Board of County Commissioners	Jeff Hatfield	01-01-22 to 12-31-22
President of the City Council	John Montrastelle	01-01-22 to 12-31-22

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Vanderburgh County

We have examined the Vanderburgh County's ("County") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Counties* during the period January 1, 2022 to December 31, 2022. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Unit's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements during the period January 1, 2022 to December 31, 2022.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
September 27, 2023

VANDERBURGH COUNTY  
EXIT CONFERENCE  
January 1, 2022 to December 31, 2022

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The contents of this report were discussed on September 27, 2023, with Justin Elpers, Vice President of the Vanderburgh County Board of Commissioners, and Brian Gerth, County Auditor.