

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

COMPLIANCE EXAMINATION REPORT

OF

BROWN COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**

08/28/2024



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Julia Reeves	01-01-23 to 12-31-24
County Treasurer	Andrea A. Bond	01-01-23 to 12-31-24
Clerk of the Circuit Court	Pearletta Banks	01-01-23 to 12-31-24
County Sheriff	Brad Stogsdill	01-01-23 to 12-31-24
County Recorder	Mary E. Smith	01-01-23 to 12-31-24
President of the Board of County Commissioners	Jerry Lee Pittman	01-01-23 to 12-31-24
President of the County Council	Gary Huett	01-01-23 to 12-31-24



INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE FOR THE U.S. DEPARTMENT OF THE  
TREASURY CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS PROGRAM (SLFRF)  
REQUIREMENTS FOR AN ALTERNATIVE SLFRF COMPLIANCE EXAMINATION ENGAGEMENT

TO: THE MANAGEMENT OF BROWN COUNTY, INDIANA

We have examined Brown County's (County) compliance with the compliance requirements "activities allowed or unallowed" and "allowable costs/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving SLFRF Awards" of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) section of the 2023 OMB *Compliance Supplement* (referred to herein as "Requirements for an Alternative SLFRF Compliance Examination Engagement") during the period January 1, 2023 to December 31, 2023.

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 AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative SLFRF Compliance Examination Engagement." Those standards and requirements 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 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 County's compliance with the specified requirements referenced above.

In our opinion, the County complied, in all material respects, with the aforementioned requirements during the period January 1, 2023 to December 31, 2023.

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE FOR THE U.S. DEPARTMENT OF THE  
TREASURY CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS PROGRAM (SLFRF)  
REQUIREMENTS FOR AN ALTERNATIVE SLFRF COMPLIANCE EXAMINATION ENGAGEMENT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud; and noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the County's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the County's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions.

The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

**Intended Purpose**

The purpose of this examination report is solely to express an opinion on whether the County complied, in all material respects, with the specified requirements referenced above during the period January 1, 2023 to December 31, 2023. Accordingly, this report is not suitable for any other purpose.



Beth Kelley, CPA, CFE  
Deputy State Examiner

August 22, 2024

## OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.