

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

COMPLIANCE REPORT

OF

INDIANA SECRETARY OF STATE

STATE OF INDIANA

January 1, 2023 to December 31, 2023



FILED

10/03/2024

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AGENCY OFFICIAL

Office

Official

Term

Secretary of State

Diego Morales

01-01-23 to 06-30-25



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE INDIANA SECRETARY OF STATE

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Indiana Secretary of State, for the period of January 1, 2023 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Indiana Secretary of State, as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines.

We fulfilled our responsibility as detailed in the first paragraph, using procedures performed through a combination of physical inspection of supporting documents and inquiry with current the Indiana Secretary of State staff to verify the appropriate accounting for and use of revenue, expenses, procurement and travel card expenses, capital assets, overtime and comp time paid, and salary paid to the elected official.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Annual Comprehensive Financial Reports. Federal programs are included in the scope of our statewide single audits as reflected in the Statewide Single Audit Reports.

This report is intended solely for the information and use of the Indiana Secretary of State's management, and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the Indiana State Board of Accounts and of the office reviewed.

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

July 23, 2024

INDIANA SECRETARY OF STATE
COMMENTS

No reportable instances of noncompliance.

INDIANA SECRETARY OF STATE
EXIT CONFERENCE

The contents of this report were discussed on July 23, 2024, with Jerry Bonnet, Chief of Staff, and Chris Stanton, Controller.