

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

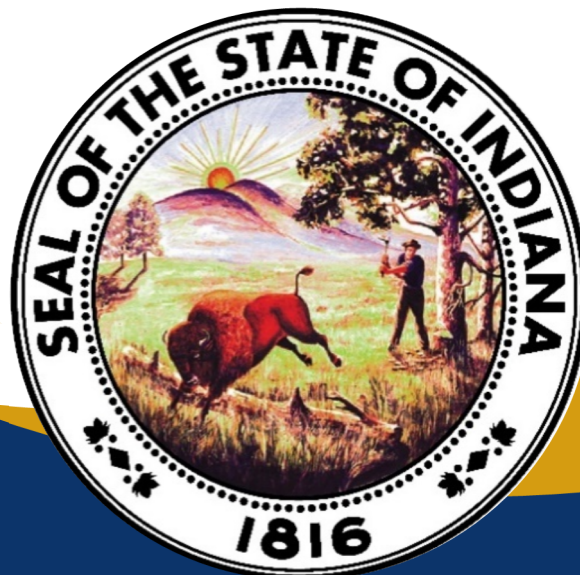
**Paul D. Joyce, CPA
State Examiner**

SUPPLEMENTAL COMPLIANCE REPORT

OF

CARROLL COUNTY, INDIANA

January 1, 2021 to December 31, 2023



FILED

03/18/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Beth Myers	01-01-21 to 12-31-25
County Treasurer	Melinda Rossetter	01-01-21 to 12-31-25
Clerk of the Circuit Court	Sharon Milburn	01-01-21 to 12-31-25
County Sheriff	Tobe Leazenby Tony Liggett	01-01-21 to 12-31-21 01-01-22 to 12-31-25
County Recorder	Penny Titus Kathi O'Farrell	01-01-21 to 07-06-24 07-07-24 to 12-31-25
President of the Board of County Commissioners	William R. Brown	01-01-21 to 12-31-25
President of the County Council	Joshua Plue Tim Radcliff Paul Rider	01-01-21 to 12-31-21 01-01-22 to 12-31-24 01-01-25 to 12-31-25



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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INDIANAPOLIS, INDIANA 46204-2769
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TO: THE OFFICIALS OF CARROLL COUNTY, INDIANA

This report is supplemental to the audit report of Carroll County (County), for the period from January 1, 2021 to December 31, 2023. 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 Results and Comments contained herein describe 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.

Any Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE
Deputy State Examiner

February 12, 2025



COUNTY AUDITOR
CARROLL COUNTY

COUNTY AUDITOR
CARROLL COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS

Condition and Context

The County Auditor (Auditor) had not established an effective system of internal controls to prevent, or detect and correct, errors related to receipts.

On a monthly basis, the Auditor completes a monthly comparison report comparing the amounts collected by the County Treasurer's office with the amounts recorded in the Auditor's fund ledger. Although an internal control was implemented, there was no documentation of an oversight, review, or approval process available for audit to ensure that receipts were properly recorded in the County's ledger.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND

Condition and Context

Internal controls were not in place to ensure use of Motor Vehicle Highway - Restricted funds were for allowable purposes. One out of two Motor Vehicle Highway Restricted claims tested included the purchase of materials for filling potholes, which is not an allowable expenditure of Motor Vehicle Highway Restricted funds.

Criteria

Indiana Code 8-14-1-4(b) states: "For funds distributed to a county from the motor vehicle highway account, the county shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the county's highways."

The purpose of this Directive is to authorize and require counties, cities, and towns that receive distributions from the State Motor Vehicle Highway Account to create a new sub-fund within the MVH Fund to properly manage and account for the usage restrictions that were included in House Enrolled Act 1002-2017 and House Enrolled Act 1290-2018.

COUNTY AUDITOR
CARROLL COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

The sub-fund will be referred to throughout this Directive as "MVH Restricted" and will be used to account for MVH monies which have been statutorily restricted for construction, reconstruction, and preservation purposes.

Qualified expenditures will then be entered accordingly to MVH and MVH Restricted:

MVH: Permissible uses of the State Motor Vehicle Highway (MVH) Account distributions are outlined in Indiana Code 8-14-1-4 for counties and in Indiana Code 8-14-1-5 for cities and towns.

MVH Restricted: Effective July 1, 2018, Indiana Code 8-14-1-4(b) and Indiana Code 8-14-1-5(c) requires at least 50% of the MVH distributions to be used for construction, reconstruction and preservation of the unit's highways. (Maintenance expenditures no longer count toward the 50% requirement.)

(State Examiner Directive 2018-2)

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TIMELY RECORDING

Condition and Context

The County did not have adequate internal controls in place to ensure receipts were properly recorded in the financial records. In a test of state distributions, 121 transactions were not posted timely to the County's financial records, ranging from 8 to 69 days after the date of receiving the money. In a test of local distributions, 43 transactions were not posted timely to the County's financial records, ranging from 8 to 14 days after the date of receiving the money.

Criteria

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY AUDITOR
 CARROLL COUNTY
 AUDIT RESULTS AND COMMENTS
 (Continued)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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OVERDRAWN CASH BALANCES

This same comment appeared in a Management Letter addressed to the County Auditor for the audit period ending December 31, 2020.

Condition and Context

The County did not have adequate internal controls in place to ensure compliance concerning overdrawn cash balances. The financial statement included the following funds with overdrawn cash balances at December 31, 2021, December 31, 2022, and December 31, 2023. These are not grant funds whose overdrawn cash balances resulted from disbursement of funds that were reimbursed in the subsequent fiscal period in accordance with the grants' standard operating procedures.

Fund	Amount Overdrawn at December 31, 2021	Amount Overdrawn at December 31, 2022	Amount Overdrawn at December 31, 2023
Payroll Clearing	\$ (6,841)	\$ -	\$ -
LIT EDIT	(89,430.00)	(149,118.00)	(149,118.00)
IN Criminal Justice 2021 Pros Fund	(11,662.00)	(34.00)	(35.00)
Collection Agency FEES	-	-	(470.00)
Forest Restoration	-	-	(175.00)
Community Crossing Funds	-	-	(16,107.00)

Criteria

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY AUDITOR
CARROLL COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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COUNTY AUDITOR
CARROLL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 12, 2025, with Beth Myers, County Auditor; William R. Brown, President of the Board of County Commissioners; Paul Rider, President of the County Council; Melinda Rossetter, County Treasurer; Sharon Milburn, Clerk of the Circuit Court; Tony Liggett, County Sheriff; and Jade Humphrey, County Jail Matron.

COUNTY TREASURER
CARROLL COUNTY

COUNTY TREASURER
CARROLL COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

Condition and Context

The County Treasurer (Treasurer) had not established an effective system of internal controls to prevent, or detect and correct, errors related to financial close and reporting, cash and investments, and receipts.

Financial Close and Reporting

The Treasurer compiled the reports and completed the Supplemental Annual Financial Report without any evidence of oversight or review by a knowledgeable individual prior to providing it to the County Auditor.

Cash and Investments

The Treasurer completed the monthly bank reconciliation with no evidence of oversight or review by another knowledgeable individual.

Receipts

Both employees in the Treasurer's office had the ability to collect money, prepare bank deposits, and make adjustments in the accounting system. There was no documentation of an internal control in place, such as an oversight, review, or approval process, to ensure that receipts were properly recorded and deposited.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

COUNTY TREASURER
CARROLL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 12, 2025, with Beth Myers, County Auditor; William R. Brown, President of the Board of County Commissioners; Paul Rider, President of the County Council; Melinda Rossetter, County Treasurer; Sharon Milburn, Clerk of the Circuit Court; Tony Liggett, County Sheriff; and Jade Humphrey, County Jail Matron.



CLERK OF THE CIRCUIT COURT
CARROLL COUNTY

CLERK OF THE CIRCUIT COURT
CARROLL COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

Condition and Context

The Clerk of the Circuit Court (Clerk) had not established an effective system of internal controls to prevent, or detect and correct, errors related to financial close and reporting and cash and investments.

Financial Close and Reporting

The Clerk compiled the reports and completed the Supplemental Annual Financial Report without any evidence of oversight or review by a knowledgeable individual prior to providing it to the County Auditor.

Cash and Investments

The Clerk completed the monthly bank reconciliation for the Trust account with no evidence of oversight or review by another knowledgeable individual. The First Deputy completed the monthly bank reconciliation for the ISETS account with no evidence of oversight or review by another knowledgeable individual.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

CLERK OF THE CIRCUIT COURT
CARROLL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 12, 2025, with Beth Myers, County Auditor; William R. Brown, President of the Board of County Commissioners; Paul Rider, President of the County Council; Melinda Rossetter, County Treasurer; Sharon Milburn, Clerk of the Circuit Court; Tony Liggett, County Sheriff; and Jade Humphrey, County Jail Matron.



COUNTY SHERIFF
CARROLL COUNTY

COUNTY SHERIFF
CARROLL COUNTY
AUDIT RESULTS AND COMMENTS

MONTHLY AND ANNUAL UPLOADS

Condition and Context

The County Sheriff did not have adequate internal controls in place to ensure compliance with monthly and annual upload requirements for the County Sheriff. The files and governmental unit information that are required to be uploaded monthly include the bank reconciliements, approved County Council minutes, and the funds ledger, summarizing total receipts, disbursements, and balances by fund.

Annual upload requirements include the year-end bank statement, year-end outstanding check list, year-end investments, detail of receipt activity, detail of disbursement activity, current year salary ordinance, and an annual vendor history report.

The County Sheriff did not comply with the State Examiner Directive and did not upload 34 out of 36 monthly uploads and all annual uploads from January 1, 2021 to December 31, 2023, to the Indiana Gateway for Government Units financial reporting system.

Criteria

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. (State Examiner Directive 2018-1, Updated November 9, 2020, and effective with uploads due February 15, 2021; Updated October 30, 2023, effective with the December 2023 monthly uploads due February 15, 2024, and the 2023 annual uploads due March 1, 2024)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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COUNTY SHERIFF
CARROLL COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

BANK ACCOUNT RECONCILIATIONS

A similar comment appeared in a Management Letter addressed to the County Sheriff for the audit period ending December 31, 2020.

Condition and Context

The County Sheriff did not have adequate internal controls in place to ensure compliance with applicable laws and regulations related to bank account reconciliations.

The County Sheriff did not prepare bank account reconciliations for 28 of the 36 months under audit for the Inmate Trust bank account. Bank account reconciliations for the Sheriff Commissary account were also not performed for any months during the audit period.

Additionally, outstanding checks from the Inmate Trust bank account dating back to 2010 were noted during audit. The County Sheriff had not implemented policies and procedures for reporting unclaimed property and remitting that property to the Indiana Attorney General as required.

Criteria

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Indiana Code 36-8-10-22 states:

- "(a) This section applies to any county that operates a county jail.
- (b) The sheriff shall hold in trust separately for each inmate any money received from that inmate or from another person on behalf of that inmate.
- (c) If the inmate or the inmate's legal guardian requests a disbursement from the inmate's trust fund, the sheriff may make a disbursement for the personal benefit of the inmate, including but not limited to a disbursement to the county jail commissary.
- (d) Upon discharge or release of an inmate from the county jail, the sheriff shall pay to that inmate or the inmate's legal guardian any balance remaining in the inmate's trust fund.
- (e) If an inmate is found guilty of intentionally destroying or losing county property after a hearing conducted under [IC 11-11-5-5](#), the sheriff may disburse from the inmate's trust fund or commissary account sums of money as reimbursement to the county for the inmate's intentional destruction or loss of county property, including but not limited to clothing, bedding, and other nondisposable items issued by the county to the inmate. Before disbursing money under this subsection, the sheriff shall adopt rules to administer this procedure.
- (f) The sheriff shall maintain a record of each trust fund's receipts and disbursements. The state board of accounts shall prescribe the form for this record."

Indiana Code 32-34-1.5-15 states in part: "Except as provided in sections 12, 13, and 14 of this chapter, the attorney general may take custody of property presumed abandoned . . ."

COUNTY SHERIFF
CARROLL COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Indiana Code 32-34-1.5-18 states:

"(a) A holder of property presumed abandoned and subject to the custody of the attorney general must report in an electronic record to the attorney general concerning the property. The attorney general may not require a holder to file a paper report.

(b) A holder may contract with a third party to make the report required under subsection (a).

(c) Whether or not a holder contracts with a third party under subsection (b), the holder is responsible:

(1) to the attorney general for the complete, accurate, and timely reporting of property presumed abandoned; and

(2) for paying or delivering to the attorney general property described in the report."

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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TRANSACTION RECORDING

Condition and Context

The County Sheriff did not have adequate internal controls in place to ensure compliance with applicable laws and regulations related to maintaining proper ledgers and recording transactions timely.

Although an individual subsidiary account was maintained to account for transactions for each inmate, a control ledger recording receipts and disbursements for the Inmate Trust Fund in the aggregate was not maintained after April 1, 2021. As such, the Supplemental Annual Financial Reports remitted to the County Auditor reporting receipts and disbursements for inclusion in the County's financial statements were derived from bank statements and not from the receipt and disbursement transactions recorded in the ledger.

Criteria

Indiana Code 36-8-10-22 states:

"(a) This section applies to any county that operates a county jail.

(b) The sheriff shall hold in trust separately for each inmate any money received from that inmate or from another person on behalf of that inmate.

COUNTY SHERIFF
CARROLL COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

(c) If the inmate or the inmate's legal guardian requests a disbursement from the inmate's trust fund, the sheriff may make a disbursement for the personal benefit of the inmate, including but not limited to a disbursement to the county jail commissary.

(d) Upon discharge or release of an inmate from the county jail, the sheriff shall pay to that inmate or the inmate's legal guardian any balance remaining in the inmate's trust fund.

(e) If an inmate is found guilty of intentionally destroying or losing county property after a hearing conducted under [IC 11-11-5-5](#), the sheriff may disburse from the inmate's trust fund or commissary account sums of money as reimbursement to the county for the inmate's intentional destruction or loss of county property, including but not limited to clothing, bedding, and other nondisposable items issued by the county to the inmate. Before disbursing money under this subsection, the sheriff shall adopt rules to administer this procedure.

(f) The sheriff shall maintain a record of each trust fund's receipts and disbursements. The state board of accounts shall prescribe the form for this record."

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

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CARROLL COUNTY SHERIFF'S OFFICE

310 W. Main Street • Delphi, IN 46923

(765) 564-2413 • Fax (765) 564-2418

Tony Liggett
Sheriff

OFFICIAL RESPONSE

2/13/25

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204-2765

Re:

For the years 2021 and 2022 that was a previous Sheriff. I retained his Matron believing her experience of approximately 16yrs in that role would be beneficial to my tenure as Sheriff starting in 2023. I realized that after about a year she was not properly doing her job and she is no longer employed. I will say that I was disappointed with SBOA when I reached out for help to make sure I was doing things correctly from that point forward. I believe now, since this audit, I have a better understanding of what is needed from my office. Thank You

A handwritten signature in blue ink, appearing to read "Tony Liggett".

Tony Liggett
Carroll County Sheriff

COUNTY SHERIFF
CARROLL COUNTY
EXIT CONFERENCE

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