

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

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

COMPLIANCE EXAMINATION REPORT

OF

DELAWARE COUNTY

DELAWARE COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

02/05/2025



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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February 5, 2025

To: The Officials of Delaware County
Delaware County
Delaware County, Indiana

This report is supplemental to the audit report of Delaware County, for the period from January 1, 2023 to December 31, 2023. It has been provided as a separate report so that the reader may easily identify any 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/.

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. The findings contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the supplemental report of Delaware County prepared by Forvis Mazars, LLP, Independent Public Accountants, for the period January 1, 2023 to December 31, 2023. In our opinion, the supplemental report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

We call your attention to the findings in the report on page 3. Management's official response can be found on page 5.

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

Tammy R. White, CPA
Deputy State Examiner

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**Delaware County, Indiana
Schedule of Officials
December 31, 2023**

Office	Official	Term
County Council President	Jessica Piper	01-01-20 – 12-31-24
County Treasurer	Bradley Polk	01-01-23 – 12-31-27
County Auditor	Edward Carroll	01-01-23 – 12-31-27

Management and County Council
Delaware County, Indiana
Muncie, Indiana

We have performed the procedures contained within the Indiana State Board of Accounts' Accounting and Uniform Compliance Guidelines (the specified requirements), issued by the Indiana State Board of Accounts, which were agreed to by management of the Delaware County, Indiana (County), solely to assist the County with respect to testing compliance with the specified requirements as of and for the year ended December 31, 2023. The management of the County is responsible for its compliance with the specified requirements. Had we performed additional procedures, other findings of significance may have been reported to you. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures in the specified requirements for the purpose for which this report has been requested or for any other purpose.

The findings, in connection with the procedures performed, are included in the Results and Comments section.

The engagement was performed in accordance with consulting standards established by the American Institute of Certified Public Accountants (AICPA).

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the County's compliance with the specified requirements. Accordingly, we do not express such an opinion. Our report is intended for use only by management of the County and the Indiana State Board of Accounts solely for reporting findings with respect to the procedures performed by us. This report is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to take this opportunity to thank the County's management and staff members who contributed positively to our efforts. We would be pleased to further discuss any of the items in this report at your convenience.

Forvis Mazars, LLP

**Indianapolis, Indiana
January 21, 2025**

**Delaware County, Indiana
Results and Comments
Year Ended December 31, 2023**

Finding 2023-001: Timely 100-R Submission

Criteria: Indiana Code 5-11-13-1 states in part: “Every state, county, city, town, township, or school official ...shall during the month of January of each year prepare, make, and sign a written or printed certified report, correctly and completely showing the names and addresses of each and all officers, employees, and agents...and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts...”

Condition: The County filed their 100-R Submission on February 16, 2024, which was after the January 31, 2024 deadline.

Finding 2023-002: Annual and Monthly Uploads to Gateway

Criteria: The Indiana State Board of Accounts (SBOA) Directive 2018-1 states in part, “Beginning with July 2018 files, which will be due September 15, 2018, all cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit.” The Directive was amended with additional required uploads effective December 2023.

The following files and governmental unit information are required to be uploaded monthly by all units:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes (please see the user guide for more information and examples)
- Funds Ledger summarizing total receipts, disbursements, and beginning and ending balances by fund

The following files and governmental unit information are required to be uploaded annually by all units:

- Year-end Investment Statements and Register of Investments
- Excel Data Capture/Data Dump
- Detail of Receipts by fund and account
- Detail of Disbursements by fund and account
- Current year Salary Ordinance (or Schedule) and Amendments (except Schools)
- Annual Vendor History Report
- Annual Payroll History Report without social security numbers
- Annual Funds Ledger summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Accounts Payable/Accounts Receivable Schedule support
- Direct Federal Grant Agreements/Award Letters and Amendments initiated during the year
- Agreements for Subawards made to Subrecipients for all Federal Grants initiated during the year
- Personnel Policy (to be uploaded in 2023 and in future years if updated)

Condition: The County’s Sheriff and Recorder’s department did not file any monthly uploads for 2023.

**Delaware County, Indiana
Exit Conference
Year Ended December 31, 2023**

The contents of this report were discussed on November 14, 2024, with Edward Carroll, County Auditor. The Official Response has been made part of this report and may be found on the next page.

**Delaware County, Indiana
Official Response
Year Ended December 31, 2023**

The County concurs with this finding. Moving forward, the County will make a more concerted effort to ensure 100-R submissions are submitted by the deadline and all departments properly upload required files to Gateway.