

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

COMPLIANCE EXAMINATION REPORT

OF

HAMILTON COUNTY

HAMILTON COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

08/28/2024



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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August 28, 2024

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

This report is supplemental to the audit report of Hamilton 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 Examination Findings that pertain to the County. It should be read in conjunction with the Annual Comprehensive Financial 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.

We have reviewed the Supplemental Audit Report for Hamilton County prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2023 to December 31, 2023. 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, flowing style.

Tammy R. White, CPA
Deputy State Examiner

**COMPLIANCE EXAMINATION OF
HAMILTON COUNTY, INDIANA**

Noblesville, Indiana
January 1, 2023 through December 31, 2023

HAMILTON COUNTY, INDIANA
Noblesville, Indiana
January 1, 2023 through December 31, 2023

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HAMILTON COUNTY, INDIANA
SCHEDULE OF OFFICIALS
January 1, 2023 through December 31, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Ms. Robin Mills	01-01-21 to 12-31-24
Clerk of the Circuit Court	Ms. Kathy Kreag Williams	01-01-23 to 12-31-24
Recorder	Ms. Trini Beaver	01-01-22 to 12-31-26
Sheriff	Mr. Dennis Quakenbush	01-01-23 to 12-31-26
Treasurer	Ms. Susan Byer	01-01-21 to 12-31-24
President of Board of County Commissioners	Ms. Christine Altman	01-01-23 to 12-31-23
	Mr. Mark Heirbrandt	01-01-24 to 12-31-24
President of County Council	Mr. Ken Alexander	01-01-23 to 12-31-23
	Ms. Amy Massillamany	01-01-24 to 12-31-24

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of Hamilton County, Indiana

We have examined Hamilton County's ("County") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Counties* during the period of January 1, 2023 through 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 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 County's compliance with specified requirements.

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


Crowe LLP

Indianapolis, Indiana
June 20, 2024

HAMILTON COUNTY, INDIANA
EXIT CONFERENCE
January 1, 2023 through December 31, 2023

The contents of this report were discussed on June 20, 2024 with Robin Mills, County Auditor, Mark Heirbrandt, President of the Board of County Commissioners, Amy Massillamany, President of the County Council, Sue Maki, County Councilor, and David Boyer, Assistant County Attorney.