

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

HENDRICKS COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
09/27/2024



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Nancy L. Marsh	01-01-23 to 12-31-24
County Treasurer	Dawn Mayhood	01-01-23 to 12-31-24
Clerk of the Circuit Court	Marjorie Pike	01-01-23 to 12-31-24
County Sheriff	Henry Sadler III	01-01-23 to 12-31-24
County Recorder	Laura Herzog	01-01-23 to 12-31-24
County Assessor	Nicole Lawson	01-01-23 to 12-31-24
County Surveyor	Davis Gaston	01-01-23 to 12-31-24
County Prosecutor	Loren Dep	01-01-23 to 12-31-24
County Coroner	Rick Morpew	01-01-23 to 12-31-24
President of the Board of County Commissioners	Phyllis A. Palmer	01-01-23 to 12-31-24
President of the County Council	Eric Wathen	01-01-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hendricks County (County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 12, 2024. Our report includes a reference to other auditors who audited the financial statements of Hendricks Regional Health, a component unit of the County, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth Kelley, CPA, CFE  
Deputy State Examiner

September 12, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

**Report on Compliance for the Major Federal Program**

***Opinion on the Major Federal Program***

We have audited Hendricks County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2023. The County's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2023.

**Basis for Opinion on the Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)

***Other Matter - Federal Expenditures Not Included in the Compliance Audit***

The County's basic financial statements include the operations of Hendricks Regional Health, the Avon-Washington Public Library, the Coatesville-Clay Township Public Library, the Clayton Public Library, and the Hendricks County Recycling District, which are component units of the County. Expenditures of federal awards for these component units, if any, are not included in the County's Schedule of Expenditures of Federal Awards during the year ended December 31, 2023. Our compliance audit, described in the *Opinion on the Major Federal Program* paragraph, did not include the operations of Hendricks Regional Health, the Avon-Washington Public Library, the Coatesville-Clay Township Public Library, the Clayton Public Library, and the Hendricks County Recycling District as component units are legally separate entities of the County and are subject to separate audits, as applicable, in accordance with Indiana state statutes or regulations, and the audit requirements of the Uniform Guidance.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 12, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Beth Kelley, CPA, CFE  
Deputy State Examiner

September 12, 2024

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

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HENDRICKS COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of the Interior</u>					
Outdoor Recreation Acquisition, Development and Planning 8169	Indiana Department of Natural Resources	15.916	70548	\$ -	\$ 4,358
Total - Department of the Interior				-	4,358
<u>Department of Justice</u>					
Crime Victim Assistance 8100 Victims Assistance	Indiana Criminal Justice Institute	16.575	2019-V2-GX-0014 2020-V2-GX-00	-	140,934
Violence Against Women Formula Grants 8102 STOP	Indiana Criminal Justice Institute	16.588	2020-WF-AX-0031	-	52,551
State Criminal Alien Assistance Program 8103 SCAAP	Direct Grant	16.606	FY2023	-	14,853
Equitable Sharing Program 8127 16.922 Sheriff's Equitable Sharing	Direct Grant	16.922	IIN0320000	-	13,502
Total - Department of Justice				-	221,840
<u>Department of Transportation</u>					
Federal Transit Cluster Federal Transit Formula Grants 8108	Indiana Department of Transportation	20.507	IN-2022-004-00	507,030	507,030
Total - Federal Transit Cluster				507,030	507,030
Highway Planning and Construction 8160 Bridge Inspection	Indiana Department of Transportation	20.205	DES#1500241	-	50,782
Formula Grants for Rural Areas and Tribal Transit Program 8106 LINK (Operating)	Indiana Department of Transportation	20.509	EDS A249-23-G220057	275,914	275,914

HENDRICKS COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Interagency Hazardous Materials Public Sector Training and Planning Grants 8164-HEMP	Indiana Department of Homeland Security	20.703	FY2023	-	26,650
Total - Department of Transportation				<u>782,944</u>	<u>860,376</u>
<u>Department of the Treasury</u>					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds 8168 ARPA-8950	Indiana State Department of Health	21.027	64280 FY2023	- -	13,213 <u>10,719,921</u>
Total - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds				-	<u>10,733,134</u>
Total - Department of the Treasury				-	<u>10,733,134</u>
<u>Department of Health and Human Services</u>					
Medical Reserve Corps Small Grant Program  8135 NACCHO 8138 Medical Reserve Corps	Indiana Department of Homeland Security/National Assoc of County and City Health Officials	93.008	Contract MRC 21-1193 MRC 08 1193 1 MRCSG061001-02	- -	9,078 <u>683</u>
Total - Medical Reserve Corps Small Grant Program				-	<u>9,761</u>
Public Health Emergency Preparedness 8115 BT Prep Base 8116 BT Prep Base	Indiana State Department of Health	93.069	FY2023 FY2023	- -	9,176 <u>63,042</u>
Total - Public Health Emergency Preparedness				-	<u>72,218</u>
Immunization Cooperative Agreements 8906 8131	Indiana State Department of Health	93.268	Contract 53342 NH231P922631 Contract 73621	- -	99,689 <u>106,851</u>
Total - Immunization Cooperative Agreements				-	<u>206,540</u>

HENDRICKS COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response 8167	Indiana State Department of Health	93.354	61363	-	1,000
Child Support Services	Indiana Department of Child Services	93.563			
8897 Pros IVD Incent > '99			FY2023	-	92,833
8899 Clerk IVD Incent > '99			FY2023	-	6,000
1001 Indirect/Direct Reimbursement			FY2023	-	504,468
1119 Indirect/Direct Reimbursement			FY2023	-	277
8895 Title IVD Incentive (General)			FY2023	-	38,999
8099 Title IVD PCA Prosecutor			FY2023	-	104
8099 Title IVD PCA Collection Agency			FY2023	-	155
2501			FY2023	-	1,311
1186 Indirect/Direct Reimbursement			FY2023	-	1
Total - Child Support Services				-	644,148
Total - Department of Health and Human Services				-	933,667
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
1001 EMPG Reimbursement			EM2020-EP-001	-	49,000
8163 EMPG Competitive			EMC-2022-EP-00005	-	14,163
Total - Emergency Management Performance Grants				-	63,163
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067			
8166-SHSP			FY2023	-	183,364
Total - Department of Homeland Security				-	246,527
Total federal awards expended				<u>\$ 782,944</u>	<u>\$ 12,999,902</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

HENDRICKS COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Summary of Significant Accounting Policies**

*A. Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2023. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

*B. Other Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

**Note 2. Indirect Cost Rate**

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

HENDRICKS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statements:

Type of auditor's report issued:

Name of Opinion Unit	Opinion Issued
Governmental activities	Unmodified
Business-type activities	Unmodified
Aggregate Discretely Presented Component Units	Unmodified
County General Fund	Unmodified
ARP Coronavirus Local Fiscal Rescue Fund	Unmodified
Hendricks County Regional Sewer District	Unmodified
Aggregate Remaining Fund Information	Unmodified

Internal control over financial reporting:

Material weaknesses identified? no  
Significant deficiencies identified? none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major program:

Material weaknesses identified? no  
Significant deficiencies identified? none reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? no

Identification of Major Program and type of auditor's report issued on compliance for it:

Assistance Listings Number	Name of Federal Program or Cluster	Opinion Issued
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? no

**Section II - Financial Statement Findings**

No matters are reportable.

**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



*Hendricks County Auditor*

355 S Washington St #220  
Danville, IN 46122-1759  
317-745-9315  
Fax 317-745-9389

June 17, 2024

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDING

**FINDING:** 2021-001 and 2022-001

**Fiscal Year in which the finding initially occurred:** 2021

**Current Audit Period:** January 1, 2023 – December 31, 2023

**Summary of Findings:** Financial Transactions and Reporting – Material Weakness and Noncompliance. The County had not designed or implemented an effective system of internal controls to ensure that all financial transactions were properly reported in the financial statements, which resulted in material errors identified during the audit that required adjustment.

### **Status of Audit Finding:**

**Abatement Note:** The Abatement note was inadvertently left out of the 2022 compilation and when the omission was discovered, the abatement data was analyzed, and an abatement note was added to the 2022 Notes and will be in place in the future. I will review the 2022 Audit and be aware of State Board of Accounts Memos and utilize third party expertise in the GAAP field and train more staff. Anticipated Completion Date October 31, 2023.

**Public Safety PSAP:** Effective October 1, 2015 Hendricks County Council adopted a .10% PSAP Distribution for the sole purpose of funding the newly formed Hendricks County Communication Center. At that time, we placed the revenue in fund 1235. In 2022 the Hendricks County Council split the existing .10% rate to .05% for PSAP Distribution and .05 for Public Safety Distribution effective in 2023. Upon receipt of the revenue, the Auditor's Office recognized Fund 1235 was for the LIT Dedicated to the PSAP distribution (Hendricks County Communication Center) and the Public Safety Distribution shared between Hendricks County and the Towns in Hendricks should be placed in 7331 LIT Public Safety for the Public Safety Distribution. These corrections were made by Financial Administrator, Tamela Mitchell on October 25, 2023.

**Response Comments:** Corrected



*Hendricks County Auditor*

355 S Washington St #220  
Danville, IN 46122-1759  
317-745-9315  
Fax 317-745-9389

June 17, 2024

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDING

**FINDING:** 2021-002 and 2022-002

**Fiscal Year in which the finding initially occurred:** 2021

**Current Audit Period:** January 1, 2023 – December 31, 2023

**Summary of Finding:** Hendricks County Regional Sewer District - The County had not designed or implemented an effective system of internal controls to ensure that all financial transactions were properly reported in the financial statements, which resulted in material errors identified during the audit that required adjustment.

**Status of Audit Finding:** The Hendricks County Regional Sewer Director has worked diligently, along with their consultant Baker Tilly, to comply with IC 5-11-1-4(a) and the Governmental Accounting Standards Board Codification (GASB Cod.) 1400.102 in reporting a current, up-to-date capital asset inventory for the District as well as additions and/or deletions for capital assets and accumulated depreciation to accommodate a thorough examination by the State Board of Accounts for the year January 1, 2023 to December 31, 2023.

**Response Comments:** Corrected

## 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/>.