

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

LAGRANGE COUNTY, INDIANA

January 1, 2016 to December 31, 2016



FILED
09/27/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kay M. Myers	01-01-15 to 12-31-18
County Treasurer	Vonda L. Akey Jamesi F. Lemon	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Bonnie J. Brown	01-01-13 to 12-31-20
County Sheriff	Jeffrey A. Campos	01-01-15 to 12-31-18
County Recorder	Jennifer D. McBride	01-01-13 to 12-31-20
County Prosecutor	Gregory J. Kenner	01-01-15 to 12-31-18
President of the County Council	Peter A. Cook	01-01-16 to 12-31-17
President of the Board of County Commissioners	Larry N. Miller	01-01-16 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

This report is supplemental to our audit report of LaGrange County (County), for the period from January 1, 2016 to December 31, 2016. 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 our Financial Statement and Federal Single Audit Report of the County, which provides our opinions on the County's financial statement and federal program compliance. 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 Result and Comment contained herein describes the identified reportable instance 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 Result and Comment, incorporated within this report, was not verified for accuracy.

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

August 31, 2017

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COUNTY AUDITOR
LAGRANGE COUNTY

COUNTY AUDITOR
LAGRANGE COUNTY
AUDIT RESULT AND COMMENT

CAPITAL ASSETS RECORDS

The capital asset schedule presented for audit did not agree with the capital asset records. The County had not properly maintained a complete inventory of capital asset owned.

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting record. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

COUNTY AUDITOR
LAGRANGE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 31, 2017, with Kay M. Myers, County Auditor; Larry N. Miller, President of the Board of County Commissioners; Michael G. Strawser, Vice President of the County Council; Dennis Kratz, County Commissioner; George Bachman, County Councilman; Harold Gingerich, County Councilman; Jeff Brill, County Councilman; and Kathy Hopper, Chief Deputy County Auditor.