

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

PERRY COUNTY, INDIANA

January 1, 2014 to December 31, 2016



**FILED**  
12/15/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Connie A. Berger	01-01-11 to 12-31-14
	Pamela Goffinet	01-01-15 to 12-31-18
County Treasurer	Judy A. Pund	01-01-11 to 12-31-18
Clerk of the Circuit Court	Jean Schulthise	01-01-11 to 12-31-14
	Amanda Morgan	01-01-15 to 12-31-18
County Sheriff	Lee Chestnut	01-01-11 to 12-31-14
	Alan Malone	01-01-15 to 12-31-18
County Recorder	Mary Lee Smith	01-01-11 to 12-31-14
	Jane James	01-01-15 to 12-31-18
President of the Board of County Commissioners	Thomas J. Hauser	01-01-14 to 12-31-14
	Randy Kleaving	01-01-15 to 12-31-16
	Larry R. James	01-01-17 to 12-31-17
President of the County Council	Stanley E. Goffinet	01-01-14 to 12-31-14
	Steve Goodson	01-01-15 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PERRY COUNTY, INDIANA

This report is supplemental to our examination report of Perry County (County), for the period from January 1, 2014 to December 31, 2016. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statements Examination Report of the County, which provides our opinion on the County's financial statements. This report may be found at [www.in.gov/sboa/](http://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 Examination 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 Examination Results and Comments, incorporated within this report, was not verified for accuracy.

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

December 14, 2017

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COUNTY HEALTH DEPARTMENT  
PERRY COUNTY

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PERRY COUNTY  
EXAMINATION RESULTS AND COMMENTS

***PRESCRIBED FORMS***

A similar comment also appeared in prior Report B42877, entitled *CONDITION OF RECORDS*.

The prescribed County Form No. 358 - Ledger of Receipts, Disbursements, and Balances was not being maintained by the County Health Department, nor was an alternate ledger form in use.

Where a form is prescribed it must be used, without change, in all counties; however, authority is given the State Board of Accounts to approve alternate forms for a county where required to accommodate their use of computerized accounting or where other conditions merit approval. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 2)

***DEPOSITS***

We tested the receipts reported on ten Reports of Collection filed by the County Health Department with the County Auditor during the examination period. The receipts reported and submitted on nine of the ten Reports of Collections were not deposited timely. The receipts were deposited from two to fourteen days late.

Indiana Code 5-13-6-1(c) states in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance . . ."

Indiana Code 5-13-6-1(g) states in part:

"The following are not required to deposit funds on the business day following receipt if the funds on hand do not exceed five hundred dollars (\$500): . . ."

- (2) A local officer of a political subdivision required to deposit funds under subsection (c) other than a township trustee. . . ."

COUNTY HEALTH DEPARTMENT  
PERRY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 14, 2017, with William Marcum, MD, County Health Officer; Eric Dickenson, member of the Board of Public Health; Larry R. James, President of the Board of County Commissioners; Donille Knaebel, County Health Administrative Registrar; Sara Gehlhausen, Health Nurse; and Connie A. Berger, Chief Deputy Auditor.