

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

MARTIN COUNTY, INDIANA

January 1, 2016 to December 31, 2017



FILED
08/31/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	January Roush Bobbie Abel	01-01-13 to 06-30-18 07-01-18 to 12-31-20
County Treasurer	Vicki D. Boyd Lori D. Carrico	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Gerald D. Montgomery	01-01-15 to 12-31-18
County Sheriff	James Roush	01-01-15 to 12-31-18
County Recorder	Rhonda Sanders	01-01-15 to 12-13-20
President of the Board of County Commissioners	Paul George	01-01-16 to 12-31-18
President of the County Council	C. Richard Summers	01-01-16 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF MARTIN COUNTY, INDIANA

This report is supplemental to our audit report of Martin County (County), for the period from January 1, 2016 to December 31, 2017. 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 Audit Report of the County, which provides our opinion on the County's financial statement. 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 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 Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

August 21, 2018

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COUNTY AUDITOR
MARTIN COUNTY

COUNTY AUDITOR
MARTIN COUNTY
AUDIT RESULT AND COMMENT

ANNUAL FINANCIAL REPORT

The information reported by the County Auditor in the Indiana Gateway for Government Units financial reporting system for 2016 and 2017, which is used to generate the Annual Financial Report and financial statements, contained a number of errors and did not properly reflect the financial activity of the County. The 2016 beginning balance reported was overstated by \$21,521. Total receipts were overstated by a net amount of \$7,195,846 and \$7,486,013 for 2016 and 2017, respectively. Total disbursements were overstated by a net amount of \$7,195,455 and \$7,576,613 for 2016 and 2017, respectively. Adjustments were proposed, approved by the County, and made to the financial statement.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

COUNTY AUDITOR
MARTIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 21, 2018, with Bobbie Abel, County Auditor; Paul George, President of the Board of County Commissioners; and C. Richard Summers, President of the County Council.