

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

DUBOIS COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
07/17/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
County Community Corrections:	
Audit Result and Comment:	
Collection of Amounts Due	6
Exit Conference	7

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kathleen M. Hopf Sandra L. Morton	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Cathy L. Merkley	01-01-17 to 12-31-20
Clerk of the Circuit Court	Bridgette N. Jarboe Amy L. Kippenbrock	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Donald R. Lampert Tom R. Kleinhelter	01-01-15 to 01-31-18 01-01-19 to 12-31-22
County Recorder	Rebecca S. Gates Jackie S. McPherron	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Nick Hostetter Chad A. Blessinger	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Jerry R. Hunefeld	01-01-18 to 12-31-19



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 DUBOIS COUNTY, INDIANA

This report is supplemental to our audit report of Dubois County (County), for the period from January 1, 2018 to December 31, 2018. 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

June 24, 2019

(This page intentionally left blank.)

COUNTY COMMUNITY CORRECTIONS
DUBOIS COUNTY

COUNTY COMMUNITY CORRECTIONS
DUBOIS COUNTY
AUDIT RESULT AND COMMENT

COLLECTION OF AMOUNTS DUE

The same comment also appeared in prior Reports B47212, B47282, and B51014.

As of December 31, 2018, two different reports were presented for audit that showed the amounts owed to the Community Corrections Indigent fund and Community Corrections Project Income fund from participants. The total amount reported as due from participants based on the All Accounts Balance report was \$1,437,083, but the total based on the Rate of Collection Report was \$1,034,357. The Director was unable to substantiate the validity of the reports or the possible cause of the differences reported.

Units have a responsibility to collect amounts owed to the unit pursuant to procedures authorized by law. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY COMMUNITY CORRECTIONS
DUBOIS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 24, 2019, with Jerry R. Hunefeld, President of the County Council; Elmer Brames, County Commissioner; Sandra L. Morton, County Auditor; Megan Durlauf, County Community Corrections Director; Judge Nathan A. Verkamp, President of the County Community Corrections Advisory Board; and Sandra Olinger, County Community Corrections Program Facilitator.