

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CLINTON COUNTY, INDIANA

January 1, 2017 to December 31, 2017



**FILED**  
07/24/2019



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
County Auditor:	
Audit Result and Comment:	
Annual Financial Report.....	6
Exit Conference .....	7

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cathy J. Hamilton Britt A. Ostler	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Carol J. Bartley	01-01-17 to 12-31-20
Clerk of the Circuit Court	Sherri Crews Rhea A. Harris	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Jeff Ward Rich Kelly	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Elizabeth J. Keeney	01-01-17 to 12-31-20
President of the Board of County Commissioners	Scott Shoemaker Josh Uitts	01-01-17 to 12-31-17 01-01-18 to 12-31-19
President of the County Council	Alan Dunn	01-01-17 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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF CLINTON COUNTY, INDIANA

This report is supplemental to our audit report of Clinton County (County), for the period from January 1, 2017 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/](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 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

July 1, 2019

(This page intentionally left blank.)

COUNTY AUDITOR  
CLINTON COUNTY

COUNTY AUDITOR  
CLINTON COUNTY  
AUDIT RESULT AND COMMENT

***ANNUAL FINANCIAL REPORT***

The County filed its Annual Financial Report (AFR) timely; however, not all funds were properly reported. Four funds were left off the AFR and the total receipts and disbursements for those funds were material to the financial statement.

The financial statement presented for audit contained the following errors:

1. The Payroll Clearing fund receipts and disbursements were understated by \$5,943,629 and \$5,941,920, respectively.
2. The LIT Certified Shares fund receipts and disbursements were understated by \$6,096,721 and \$6,096,721, respectively.
3. The LIT Public Safety fund receipts and disbursements were understated by \$1,221,005 and \$1,221,005, respectively.
4. The LIT Economic Development fund receipts and disbursements were understated by \$1,526,810 and \$1,526,810, respectively.
5. The Settlement fund receipts were understated by \$180,868.
6. The Travel Immunizations fund beginning balance of \$9,260, receipts of \$10,118, and disbursements of \$7,484 were left off the financial statement.
7. The Recovery Grant fund beginning balance of (\$1,986) was left off the financial statement.

Audit adjustments were proposed, accepted, 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  
CLINTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 1, 2019, with Alan Dunn, President of the County Council; Britt A. Ostler, County Auditor; and Cathy J. Hamilton, former County Auditor and current Deputy County Auditor.