

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

MORGAN COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
08/30/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor:	Dan Bastin	01-01-19 to 12-31-22
County Treasurer	Julie Minton	01-01-17 to 12-31-20
Clerk of the Circuit Court	Stephanie Elliott	01-01-19 to 12-31-22
County Sheriff	Richard W. Myers	01-01-19 to 12-31-22
County Recorder	Jana K. Gray	01-01-17 to 12-31-20
President of the Board of County Commissioners	Norman Voyles Ryan Goodwin	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council:	Bryan Collier	01-01-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MORGAN COUNTY, INDIANA

This report is supplemental to our audit report of Morgan 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 Audit Report of the County, which provides our opinions 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 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 Audit Results and Comments, incorporated within this report, was not verified for accuracy.

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

July 31, 2019

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COUNTY AUDITOR
MORGAN COUNTY

COUNTY AUDITOR
MORGAN COUNTY
AUDIT RESULT AND COMMENT

CERTIFICATION ON INTERNAL CONTROL STANDARDS

The County failed to ensure that all personnel received the training over the internal control standards adopted as required by Indiana Code 5-11-1-27(g). Employees hired during the year 2018 had not received the training. The County Auditor certified on the Indiana Gateway for Government Units financial reporting system on March 11, 2019, that the training was received.

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 report 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
MORGAN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 31, 2019, with Dan Bastin, County Auditor; Brian Collier, President of the County Council; Ryan Goodwin, President of the Board of County Commissioners; Kenny Hale, County Commissioner; and Jamie Thompson, Vice President of the Morgan County Convention Visitors & Bureau.

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COUNTY COUNCIL
MORGAN COUNTY

COUNTY COUNCIL
MORGAN COUNTY
AUDIT RESULT AND COMMENT

TRAINING ON INTERNAL CONTROL STANDARDS

Employees hired during the year 2018 did not receive the required training on the internal control standards. The County failed to ensure that personnel received the training concerning the internal control standards adopted as required by Indiana Code 5-11-1-27(g).

Indiana 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that: . . .

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

COUNTY COUNCIL
MORGAN COUNTY
EXIT CONFERENCE

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