

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

WARREN COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
10/28/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Robin Weston-Hubner	01-01-15 to 12-31-22
County Treasurer	Lori Heidenreich	01-01-15 to 12-31-20
Clerk of the Circuit Court	Debra Hiatt Michelle Hetrick	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	William Miller Russell Hart	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Monie Cronk	01-01-15 to 12-31-22
President of the Board of County Commissioners	Steve Eberly Brian Jordan	01-01-17 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	John O. Comer	01-01-17 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF WARREN COUNTY, INDIANA

This report is supplemental to our audit report of Warren County (County), for the period from January 1, 2017 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 Reports 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 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

September 11, 2019

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BOARD OF COUNTY COMMISSIONERS
WARREN COUNTY

BOARD OF COUNTY COMMISSIONERS
WARREN COUNTY
AUDIT RESULT AND COMMENT

ADOPTION OF INTERNAL CONTROL STANDARDS

Condition and Context

The County had not adopted acceptable minimum internal control standards as defined by the Indiana State Board of Accounts.

Criteria

Indiana Code 5-11-1-27(g) states:

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

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

BOARD OF COUNTY COMMISSIONERS
WARREN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 11, 2019, with Robin Weston-Hubner, County Auditor; Brian Jordan, President of the Board of County Commissioners; and John O. Comer, President of the County Council.