

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

ADAMS COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
11/01/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary B. Beery	01-01-17 to 12-31-20
County Treasurer	Thomas R. Krueckeberg	01-01-17 to 12-31-20
Clerk of the Circuit Court	James J. Voglewede	01-01-15 to 01-01-22
County Sheriff	Shane L. Rekeweg Daniel L. Mawhorr	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Deborah S. Stimpson	01-01-17 to 12-31-20
President of the Board of County Commissioners	Douglas L. Bauman	01-01-18 to 12-31-19
President of the County Council	Tony L. Mellencamp	01-01-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

This report is supplemental to our audit report of Adams 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 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 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

September 17, 2019

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COUNTY AUDITOR
ADAMS COUNTY

COUNTY AUDITOR
ADAMS COUNTY
AUDIT RESULT AND COMMENT

HEALTH INSURANCE FUNDING TRANSFERS

Eight transfers, totaling \$2,495,246, from the General fund and Motor Vehicle Highway fund to the Self-Insurance fund, were tested for compliance. None of the eight transfers tested were supported by ordinance or resolution of the County Council or Board of County Commissioners (legislative body), nor were they included on the claims docket for approval by the legislative body.

The county auditor is authorized to issue other warrants for such items as a loan from one fund for the benefit of another fund, transfer of money between funds . . . , which are supported by law or by ordinance or resolution of the county council or board of county commissioners. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 8)

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

COUNTY AUDITOR
ADAMS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 17, 2019, with Mary B. Beery, County Auditor; Rex Moore, County Commissioner; and Tony L. Mellencamp, President of the County Council.

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COUNTY HOME
ADAMS COUNTY

COUNTY HOME
ADAMS COUNTY
AUDIT RESULT AND COMMENT

RECEIPT ISSUANCE

Receipts were not issued for funds received at the County Home for resident trust accounts.

Receipts shall be issued and recorded at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY HOME
ADAMS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 17, 2019, with Kristina Nichols, County Home Administrator; Patricia Gonzalez, County Home Office Manager; Rex Moore, County Commissioner; and Tony L. Mellencamp, President of the County Council.