

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

BROWN COUNTY, INDIANA

January 1, 2018 to December 31, 2018



**FILED**  
11/07/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Beth A. Mulry Julia Reeves	01-01-18 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Mary E. Smith	01-13-18 to 12-31-20
Clerk of the Circuit Court	Brenda Woods Kathy Smith	01-01-18 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Scott D. Southerland	01-01-18 to 12-31-20
County Recorder	Judy Swift-Powdrill	01-01-18 to 12-31-20
President of the Board of County Commissioners	David Anderson Diana Biddle	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Keith Baker David Redding	01-01-18 to 12-31-18 01-01-19 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BROWN COUNTY, INDIANA

This report is supplemental to our audit report of Brown 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/](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

September 23, 2019

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COUNTY AUDITOR  
BROWN COUNTY

COUNTY AUDITOR  
BROWN COUNTY  
AUDIT RESULT AND COMMENT

***CERTIFICATION ON INTERNAL CONTROLS***

The County Auditor indicated on the Annual Financial Report that they had not adopted the internal control standards as required under Indiana Code 5-11-1-27(e) or completed the training on internal controls. The County adopted the internal control standards in 2016 and completed the training for all new hires annually at open enrollment.

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  
BROWN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 23, 2019, with Julia Reeves, County Auditor; David Critser, Vice President of the County Council; and Diana Biddle, President of the Board of County Commissioners.