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

SUPPLEMENTAL COMPLIANCE REPORT

OF

UNION COUNTY, INDIANA

January 1, 2018 to December 31, 2018

FILED
11/14/2019

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SCHEDULE OF OFFICIALS

Office	Official	Term
County Auditor	Gene H. Sanford Cheryl Begley	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Linda Rosenberger	01-01-17 to 12-31-20
Clerk of the Circuit Court	Loree Persinger	01-01-15 to 12-31-22
County Sheriff	Dale Dishmond	01-01-15 to 12-31-22
County Recorder	Lavinia Brookshire	01-01-17 to 12-31-22
President of the Board of County Commissioners	Paul Wiwi	01-01-18 to 12-31-19
President of the County Council	Richard Blank	01-01-18 to 12-31-19

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF UNION COUNTY, INDIANA

This report is supplemental to our audit report of Union 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 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

October 1, 2019

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COUNTY ASSESSOR
UNION COUNTY

COUNTY ASSESSOR
UNION COUNTY
AUDIT RESULT AND COMMENT

LEVEL THREE CERTIFICATION

The County Assessor did not obtain a level three certification prior to beginning their 2019-2022 term of office. The County Assessor received this certification on June 21, 2019.

Indiana Code 36-2-15-2 states in part:

"(a) A county assessor shall be elected under IC 3-10-2-13 by the voters of the county.

(b) To be eligible to serve as an assessor, an individual must meet the following qualifications before taking office:

(1) If the individual has never held the office of county assessor, the individual must have attained a level two assessor-appraiser certification under IC 6-1.1-35.5.

(2) If the individual has held the office of county assessor, the individual must have attained a level three assessor-appraiser certification under IC 6-1.1-35.5. . . ."

COUNTY ASSESSOR
UNION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 1, 2019, with Cheryl Begley, County Auditor; Gene H. Sanford, former County Auditor; Loree Persinger, Clerk of the Circuit Court; Howard Curry, County Commissioner; Nancy Witter, County Council member; and Jim Hensley Jr., County Council member.