

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

RIPLEY COUNTY, INDIANA

January 1, 2015 to December 31, 2018



**FILED**

12/05/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	William L. Wagner Amy Copeland	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Amy Copeland Cathy Volz	01-01-15 to 12-31-18 01-01-19 to 12-31-22
Clerk of the Circuit Court	Mary Ann McCoy Ginger Bradford	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Sheriff	Jeff Cumberworth	01-01-15 to 12-31-22
County Recorder	Ginger Bradford Mary Ann McCoy	01-01-13 to 12-31-16 01-01-17 to 12-31-20
President of the Board of County Commissioners	Gerald Stutler Rodney Stratton	01-01-15 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Dephane Smith Brenda Wetzler	01-01-15 to 12-31-15 01-01-16 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

This report is supplemental to our audit report of Ripley County (County), for the period from January 1, 2015 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 Statements Audit Report of the County, which provides our opinion on the County's financial statements. 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 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, were not verified for accuracy.

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

October 30, 2019

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COUNTY AUDITOR  
RIPLEY COUNTY

COUNTY AUDITOR  
RIPLEY COUNTY  
AUDIT RESULT AND COMMENT

***CERTIFICATION ON INTERNAL CONTROL STANDARDS***

The County Auditor incorrectly certified on the Annual Financial Report that required personnel had received training over the internal control standards adopted, as required by Indiana Code 5-11-1-27(g). Documentation was not presented for audit to verify that the County's personnel had received training on the internal control standards.

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  
RIPLEY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 30, 2019, with Amy Copeland, County Auditor; Rodney Stratton, President of the Board of County Commissioners; and Ronald Decker, County Council member.

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BOARD OF COUNTY COMMISSIONERS  
RIPLEY COUNTY

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RIPLEY COUNTY  
AUDIT RESULT AND COMMENT

***TRAINING ON INTERNAL CONTROL STANDARDS***

Officers and employees, whose official duties included receiving, processing, depositing, disbursing or otherwise having access to County funds, had not received training concerning the internal control standards and procedures adopted by the County in Ordinance No. 2016-06.

Indiana Code 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."

BOARD OF COUNTY COMMISSIONERS  
RIPLEY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 30, 2019, with Amy Copeland, County Auditor; Rodney Stratton, President of the Board of County Commissioners; and Ronald Decker, County Council member.