

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

GREENE COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
04/30/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Matthew W. Baker	01-01-19 to 12-31-22
County Treasurer	Nicole L. Stahl	01-01-17 to 12-31-20
Clerk of the Circuit Court	Stuart A. Dowden	01-01-19 to 12-31-22
County Sheriff	Michael L. Hasler	01-01-19 to 12-31-22
County Recorder	Sarah J. Bender	01-01-19 to 12-31-22
President of the Board of County Commissioners	Nathan L. Abrams	01-01-19 to 12-31-20
President of the County Council	Jerry Frye Gregg Roudebush	01-01-19 to 12-31-19 01-01-20 to 12-31-20



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GREENE COUNTY, INDIANA

This report is supplemental to our audit report of Greene County (County), for the period from January 1, 2019 to December 31, 2019. 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 opinions 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 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

April 22, 2020

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COUNTY AUDITOR  
GREENE COUNTY

COUNTY AUDITOR  
GREENE COUNTY  
AUDIT RESULT AND COMMENT

***MVH RESTRICTED FUND***

*Condition and Context*

The County allocated in excess of 50 percent of State Highway Distributions to the MVH-Restricted fund without adopting an ordinance or resolution. The County also transferred a portion of the excess allocation back to the Motor Vehicle Highway fund without adopting an ordinance or resolution.

*Criteria*

The political subdivision, by ordinance or resolution, may elect to allocate more than fifty percent (50%) of the distributions to MVH Restricted. During the same fiscal year, the political subdivision may transfer, by ordinance or resolution, the amount allocated in excess of the 50% requirement from MVH Restricted to MVH. (State Examiner Directive 2018-2)

COUNTY AUDITOR  
GREENE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 22, 2020, with Matthew W. Baker, County Auditor; Stuart A. Dowden, Clerk of the Circuit Court; Nicole L. Stahl, County Treasurer; Nathan L. Abrams, President of the Board of County Commissioners; Gregg Roudebush, President of the County Council; and Marvin Abshire, County Attorney.

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CLERK OF THE CIRCUIT COURT  
GREENE COUNTY

CLERK OF THE CIRCUIT COURT  
GREENE COUNTY  
AUDIT RESULT AND COMMENT

**CONDITION OF RECORDS**

The same comment also appeared in prior audit Reports B44610, B47757, B48155, B51413, B51415, and B53189.

*Condition and Context*

Financial records presented for audit for the Clerk of the Circuit Court's funds were incomplete and not reflective of the activity of the Clerk of the Circuit Court's funds. The records presented included a print out from an old MHI software system, with a detail of accounts payable that did not agree to the amount being used as the cash fund balance. This is an old software system that cannot be converted to the new Odyssey software system. It contains many posting errors made over a long period of time.

The MHI software system included an outstanding check list, but it was not being used as part of the depository cash reconciliation of the account. The cash reconciliation using the outstanding check list for the MHI account was \$8,053 short. As of December 31, 2019, the Clerk of the Circuit Court's funds detail to the control ledger was \$59,356 short.

*Criteria*

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 1)

CLERK OF THE CIRCUIT COURT  
GREENE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 22, 2020, with Stuart A. Dowden, Clerk of the Circuit Court; Matthew W. Baker, County Auditor; Nicole L. Stahl, County Treasurer; Nathan L. Abrams, President of the Board of County Commissioners; Gregg Roudebush, President of the County Council; and Marvin Abshire, County Attorney.