

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

STEUBEN COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
05/21/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kim Meyers	01-01-19 to 12-31-20
County Treasurer	Melissa Bixler	01-01-19 to 12-31-20
Clerk of the Circuit Court	Tangi Manahan	01-01-19 to 12-31-20
County Sheriff	Rodney L. Robinson	01-01-19 to 12-31-20
County Recorder	Linda Myers	01-01-19 to 12-31-20
President of the Board of County Commissioners	Ronald L. Smith	01-01-19 to 12-31-20
President of the County Council	Richard Shipe	01-01-19 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

This report is supplemental to our audit report of Steuben 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/.

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

May 18, 2020

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COUNTY AUDITOR
STEUBEN COUNTY

COUNTY AUDITOR
STEUBEN COUNTY
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCE

Condition and Context

The MVH RESTRICTED fund had an overdrawn cash balance of \$1,294,715 at December 31, 2019.

Criteria

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY AUDITOR
STEUBEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 18, 2020, with Kim Meyers, County Auditor; Melissa Bixler, County Treasurer; Richard Shipe, President of the County Council; James Crowl, County Commissioner; and Kelli Johnson, Chief Deputy Auditor.