

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

DUBOIS COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
08/19/2021



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sandra L. Morton	01-01-20 to 12-31-21
County Treasurer	Cathy L. Merkley	01-01-20 to 12-31-21
Clerk of the Circuit Court	Amy L. Kippenbrock	01-01-20 to 12-31-21
County Sheriff	Tom R. Kleinhelter	01-01-20 to 12-31-21
County Recorder	Jackie S. McPherron	01-01-20 to 12-31-21
President of the Board of County Commissioners	Chad A. Blessinger	01-01-20 to 12-31-21
President of the County Council	Jerry R. Hunefeld Michael W. Kluesner	01-01-20 to 12-31-20 01-01-21 to 12-31-21



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

This report is supplemental to our audit report of Dubois County (County), for the period from January 1, 2020 to December 31, 2020. 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 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

August 10, 2021

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COUNTY COMMUNITY CORRECTIONS  
DUBOIS COUNTY

COUNTY COMMUNITY CORRECTIONS  
DUBOIS COUNTY  
AUDIT RESULT AND COMMENT

***COLLECTION OF AMOUNTS DUE***

The same comment also appeared in prior Reports B47212, B47282, B51014, B53030, and B57157.

*Condition and Context*

As of December 31, 2020, amounts owed to the Community Corrections Indigent fund and Community Corrections Project Income fund from participants could not be verified because a complete reporting of all participant accounts was not available for audit. The County Community Corrections converted to a new computer software system in September 2019 and all files had not been transferred as of the audit date. Prior to this software conversion, accurate reports of amounts owed from participants have not been available for audit since 2014.

*Criteria*

Units have a responsibility to collect amounts owed to the unit pursuant to procedures authorized by law. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY COMMUNITY CORRECTIONS  
DUBOIS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 10, 2021, with Megan Durlauf, County Community Corrections Director; Anthony D. Quinn, President of the County Community Corrections Advisory Board; Chuck Fleming, County Community Corrections Assistant Director; and Emily Meyer, Case Manager Supervisor.

The contents of this report were also discussed on August 10, 2021, with Sandra L. Morton, County Auditor; Chad A. Blessinger, President of the Board of County Commissioners; Elmer Brames, County Commissioner; Michael W. Kluesner, President of the County Council; and Mary E. Beckman, County Council member.