

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

HENRY COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
09/10/2021



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Debra G. Walker	01-01-20 to 12-31-21
County Treasurer	Bill Upchurch	01-01-20 to 12-31-21
Clerk of the Circuit Court	Jennifer Grubbs	01-01-20 to 12-31-21
County Sheriff	Ric A. McCorkle	01-01-20 to 12-31-21
County Recorder	Linda C. Winchester	01-01-20 to 12-31-21
President of the Board of County Commissioners	Kim Cronk Ed Tarantino	01-01-20 to 09-07-20 09-08-20 to 12-31-21
President of the County Council	Susan Huhn	01-01-20 to 12-31-21



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

This report is supplemental to our audit report of Henry 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 18, 2021

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COUNTY AUDITOR  
HENRY COUNTY

COUNTY AUDITOR  
HENRY COUNTY  
AUDIT RESULT AND COMMENT

***ANNUAL FINANCIAL REPORT***

*Condition and Context*

The financial statement presented for audit included both the bank accounts and the funds related to the Redevelopment Capital Projects, Redevelopment Debt Service, and Henry County Redevelopment Commission funds, causing overstatements in receipts of \$12,986,741; disbursements of \$5,177,252; and cash of \$7,809,489. Audit adjustments were proposed, accepted by the County, and made to the financial statement presented in this report.

*Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity 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  
HENRY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 18, 2021, with Debra G. Walker, County Auditor; Susan Huhn, President of the County Council; and Bobbi Plummer, Vice President of the Board of County Commissioners.