B57257

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

HANCOCK COUNTY, INDIANA

January 1, 2020 to December 31, 2020

FILED
09/17/2021

TABLE OF CONTENTS

Description	Page
Schedule of Officials	2
Transmittal Letter	3
County Auditor:	
Audit Result and Comment:	
Disbursements From the MVH Restricted Fund	6
Exit Conference	7

SCHEDULE OF OFFICIALS

Office	Official	Term
County Auditor	Debra A. Carnes	01-01-20 to 12-31-21
County Treasurer	Janice Silvey Jane Klemme	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	Lisa Lofgreen	01-01-20 to 12-31-21
County Sheriff	Brad Burkhart	01-01-20 to 12-31-21
County Recorder	Marcia Moore	01-01-20 to 12-31-21
President of the Board of County Commissioners	John Jessup	01-01-20 to 12-31-21
President of the County Council	William Bolander	01-01-20 to 12-31-21

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF HANCOCK COUNTY, INDIANA

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

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 25, 2021

(This page intentionally left blank.)

COUNTY AUDITOR
HANCOCK COUNTY

COUNTY AUDITOR
HANCOCK COUNTY
AUDIT RESULT AND COMMENT

DISBURSEMENTS FROM MVH RESTRICTED FUND

Condition and Context

The County allocated at least 50 percent of the motor vehicle highway distributions to the MVH Restricted fund. Of the ten MVH Restricted fund disbursements selected for compliance testing, two of the disbursements were determined to not be used for construction, reconstruction, or preservation of the County's highways.

Criteria

Indiana Code 8-14-1-4(b) states: "For funds distributed to a county from the motor vehicle highway account, the county shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the county's highways."

COUNTY AUDITOR
HANCOCK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 25, 2021, with Debra A. Carnes, County Auditor; John Jessup, President of the Board of County Commissioners; and William Bolander, President of the County Council.