

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

ADAMS COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
10/07/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary B. Beery Tony L. Mellencamp	01-01-19 to 12-31-20 01-01-21 to 12-31-21
County Treasurer	Thomas R. Krueckeberg Edgar B. Dyer	01-01-19 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	James J. Voglewede	01-01-19 to 12-31-21
County Sheriff	Daniel L. Mawhorr	01-01-19 to 12-31-21
County Recorder	Deborah S. Stimpson Thomas R. Krueckeberg	01-01-19 to 12-31-20 01-01-21 to 12-31-21
President of the Board of County Commissioners	Douglas L. Bauman Rex Moore	01-01-19 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Tony L. Mellencamp Stan Stoppenhagen Yvette Weiland	01-01-19 to 12-31-19 01-01-20 to 12-31-20 01-01-21 to 12-31-21



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

This report is supplemental to our audit report of Adams 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

September 21, 2021

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COUNTY SHERIFF
ADAMS COUNTY

COUNTY SHERIFF
ADAMS COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

Condition and Context

Sheriff Inmate Trust

Depository reconcilements of the Inmate Trust fund were completed; however, the reconcilements were incorrect. On December 31, 2019, the Inmate Trust reported the following balances: the reconciled bank balance was \$23,907; the check register balance was \$52,836; the amount reported on the Supplemental Annual Financial Report was \$50,379; and the detail of Inmates' Trust balance was \$7,511. These balances should all be in agreement.

Sheriff Commissary

Depository reconcilements of the Sheriff's Commissary fund were completed; however, the reconcilements were incorrect. On December 31, 2019, the Sheriff Commissary reported the following balances: the reconciled bank balance and check register balance were \$33,355; however, the amount reported on the Supplemental Annual Financial Report was \$32,421, which was a difference of \$934.

Criteria

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 Counties of Indiana, Chapter 1)

COUNTY SHERIFF
ADAMS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 21, 2021, with Daniel L. Mawhorr, County Sheriff; ReJena Bluhm, Accounts Manager; Rex Moore, President of the Board of County Commissioners; and Yvette Weiland, President of the County Council.