

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

HUNTINGTON COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
10/21/2021



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
County Sheriff:	
Audit Results and Comments:	
Supplemental Annual Report .....	6
Sheriff's Merit Board Minutes .....	6-7
Monthly and Annual Gateway Uploads.....	7
Exit Conference .....	8

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jill Landrum	01-01-20 to 12-31-21
County Treasurer	Paula K. Farley Brenda Hamilton	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	Shelley Septer	01-01-20 to 12-31-21
County Sheriff	Christian E. Newton	01-01-20 to 12-31-21
County Recorder	Vicki G. Pearson	01-01-20 to 12-31-21
President of the Board of County Commissioners	Tom Wall	01-01-20 to 12-31-21
President of the County Council	Ron Kline Kendall Mickley	01-01-20 to 05-13-21 05-14-21 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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

This report is supplemental to our audit report of Huntington 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 Results and Comments contained herein describe the identified reportable instances 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 Results and Comments, incorporated within this report, was not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

September 28, 2021

(This page intentionally left blank.)

COUNTY SHERIFF  
HUNTINGTON COUNTY

COUNTY SHERIFF  
HUNTINGTON COUNTY  
AUDIT RESULTS AND COMMENTS

**SUPPLEMENTAL ANNUAL REPORT**

*Condition and Context*

The County Sheriff did not include the financial activity of the Sheriff's Trust fund, Commissary fund, and Inmate Trust fund for the month of December 2020 in their Supplemental Annual Report which gets forwarded to the County Auditor and included in County's financial statement. Additionally, the Old Inmate Trust bank balance was not included as part of the Inmate Trust fund.

*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 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](#)."

The supplemental annual report forms are submitted by other county offices and departments to be used by the county auditor to provide complete financial information for the annual report by reporting financial activity that is maintained outside of the county auditor's system. The supplemental annual reports are only to be submitted with financial activity that is not eventually accounted for in the county's general ledger system. (The County Bulletin and Uniform Compliance Guidelines, January 2014)

**SHERIFF'S MERIT BOARD MINUTES**

*Condition and Context*

Board minutes of the County Sheriff's Merit Board meetings for the year 2020 were not presented for audit.

*Criteria*

Indiana Code 5-14-1.5-4 states in part:

". . . (b) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken by individual members if there is a roll call.
- (5) Any additional information required under section 3.5 of 3.6 of this chapter or any other statute that authorizes a governing body to conduct a meeting using an electronic means of communication.

COUNTY SHERIFF  
HUNTINGTON COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

(c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

**MONTHLY AND ANNUAL GATEWAY UPLOADS**

*Condition and Context*

The County Sheriff did not upload the required monthly or annual engagement files into the Indiana Gateway for Government Units financial reporting system.

*Criteria*

State Examiner's Amended Directive 2018-1 states in part:

"All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. . . .

The following files and governmental unit information are required to be uploaded monthly by all units except as noted: . . .

For County Clerks, Recordors, and Sheriffs:

- Cash Balance Reports,
- Bank Reconcilements, Bank Statements, and Outstanding Check Lists

The following files and governmental unit information are required to be uploaded annually (for Counties, these apply to County Auditors unless otherwise noted): . . .

Additionally, for County Sheriff only: Inmate Trust Fund Subsidiary Detail as of December 31 . . ."

COUNTY SHERIFF  
HUNTINGTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 28, 2021, with Christian E. Newton, County Sheriff; Chad Hammel, Chief Deputy; Tom Wall, President of the Board of County Commissioners; Keith Eller, County Council member; and Kittie Keiffer, County Council member.