

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CARROLL COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**

11/12/2021



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
County Auditor:	
Audit Results and Comments:	
Supporting Documentation .....	6
Fund Sources and Uses.....	6-7
Certification on Internal Control Standards .....	7
Exit Conference .....	8

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Beth Myers	01-01-19 to 12-31-21
County Treasurer	Melinda Rossetter	01-01-19 to 12-31-21
Clerk of the Circuit Court	Andrea Miller Sharon Milburn Callie Schimmel Debbie Minniear Sharon Milburn	01-01-19 to 10-16-19 10-17-19 to 11-18-19 11-19-19 to 09-27-20 09-28-20 to 10-04-20 10-05-20 to 12-31-21
County Sheriff	Tobe Leazenby	01-01-19 to 12-31-21
County Recorder	Penny Titus	01-01-19 to 12-31-21
President of the Board of County Commissioners	William Brown	01-01-19 to 12-31-21
President of the County Council	Joshua Plue	01-01-19 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 CARROLL COUNTY, INDIANA

This report is supplemental to our audit report of Carroll 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/](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

November 2, 2021

(This page intentionally left blank.)

COUNTY AUDITOR  
CARROLL COUNTY

COUNTY AUDITOR  
CARROLL COUNTY  
AUDIT RESULTS AND COMMENTS

**SUPPORTING DOCUMENTATION**

*Condition and Context*

The County transferred \$319,530 from the MVH Restricted fund to the Motor Vehicle Highway fund for truck driver payroll expenses and fuel without any supporting documentation to determine if expenses were for the construction, reconstruction, and preservation of the County's highways.

*Criteria*

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

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."

**FUND SOURCES AND USES**

*Condition and Context*

The County transferred \$107,906 in excess from the Motor Vehicle Highway fund to the MVH Restricted fund without an ordinance or resolution to allow a transfer in excess of the 50 percent required amount.

COUNTY AUDITOR  
CARROLL COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

*Criteria*

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/ resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

**CERTIFICATION ON INTERNAL CONTROL STANDARDS**

This is a repeat comment from the immediately prior Report B54098, entitled *CERTIFICATION OF INTERNAL CONTROLS*.

*Condition and Context*

On August 17, 2020, the County adopted the acceptable minimum level of internal control standards as required by Indiana Code 5-11-1-27(g). However, for 2019 the County certified on the Indiana Gateway for Government Units financial reporting system that the County adopted the internal control standards. Since they did not adopt a policy until August 17, 2020, the certification that they had adopted internal controls for 2019 was incorrect.

*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  
CARROLL COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 2, 2021, with Beth Myers, County Auditor; William Brown, President of the Board of County Commissioners; and Tim Radcliff, County Council member.