

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CASS COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
11/15/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cheryl Alcorn	01-01-20 to 12-31-21
County Treasurer	Kathleen Adair (Vacant) Cindy Howard	01-01-20 to 10-25-20 10-26-20 to 11-24-20 11-25-20 to 12-31-21
Clerk of the Circuit Court	Beth Liming Destry Richey	01-01-20 to 12-13-20 12-14-20 to 12-31-21
President of the Board of County Commissioners	Ralph Anderson Ryan Browning	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Michael Stajduhar Brian Reed	01-01-20 to 12-31-20 01-01-21 to 12-31-21



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CASS COUNTY, INDIANA

This report is supplemental to our audit report of Cass 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 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

October 28, 2021

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COUNTY AUDITOR
CASS COUNTY

COUNTY AUDITOR
CASS COUNTY
AUDIT RESULTS AND COMMENTS

CAPITAL ASSETS

Condition and Context

The County has a capital asset policy detailing the capital asset threshold. The County Auditor provided each department a form for additions and deletions; however, adjustments to the capital assets master list were not completed. Additionally, there was no evidence of a physical inventory performed.

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

MOTOR VEHICLE HIGHWAY (MVH) RESTRICTED

Condition and Context

Of the ten MVH Restricted fund disbursements selected for compliance testing, five were considered maintenance of roadways. Other purchases included gravel, roto roter cleaning of clogged pipes, crack sealing, pipes used in culverts, and a purchase of an excavator for which the MVH Restricted fund provided 45 percent of the cost, which 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
CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 28, 2021, with Cheryl Alcorn, County Auditor; Michael Stajduhar, Vice President of the Board of County Commissioners; Ruth Baker, County Commissioner; Brian Reed, President of the County Council; and Tracy Williamson, County Council member.