

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CARROLL COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
11/16/2021



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### SCHEDULE OF OFFICIALS

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



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CARROLL COUNTY, INDIANA

This report is supplemental to our audit report of Carroll 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 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

November 2, 2021

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COUNTY AUDITOR  
CARROLL COUNTY

COUNTY AUDITOR  
CARROLL COUNTY  
AUDIT RESULT AND COMMENT

***CERTIFICATION ON INTERNAL CONTROL STANDARDS***

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

*Condition and Context*

The County did not perform new employee training for 2020 due to COVID restrictions. However, the County certified on the Indiana Gateway for Government Units financial reporting system that the County had provided training on internal control standards. Since the County did not provide training on internal control standards, the certification that they had trained on internal control standards 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.