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

SUPPLEMENTAL COMPLIANCE REPORT

OF

FOUNTAIN COUNTY, INDIANA

January 1, 2020 to December 31, 2020

FILED
03/21/2022

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SCHEDULE OF OFFICIALS

Office	Official	Term
County Auditor	Brenda Hardy	01-01-20 to 12-31-20
	Colleen Chambers	01-01-21 to 12-31-22
County Treasurer	Colleen Chambers	01-01-20 to 12-31-20
	Susan Coffing	01-01-21 to 12-31-22
Clerk of the Circuit Court	Paula K. Copenhaver	01-01-20 to 12-31-22
County Sheriff	Terry Holt	01-01-20 to 12-31-22
County Recorder	Nikki Allen	01-01-20 to 12-31-22
President of the Board of County Commissioners	Craig A. Stalter	01-01-20 to 12-31-20
	Brenda Hardy	01-01-21 to 12-31-22
President of the County Council	Dudley Cruea	01-01-20 to 12-31-22

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

TO: THE OFFICIALS OF FOUNTAIN COUNTY, INDIANA

This report is supplemental to our audit report of Fountain 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.

Beth Kelley

Beth Kelley, CPA, CFE
Deputy State Examiner

March 16, 2022

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BOARD OF COUNTY COMMISSIONERS
FOUNTAIN COUNTY

BOARD OF COUNTY COMMISSIONERS
FOUNTAIN COUNTY
AUDIT RESULT AND COMMENT

ADOPTION OF, AND TRAINING ON, INTERNAL CONTROL STANDARDS

Condition and Context

The County had not adopted the acceptable minimum level of internal control standards as required by Indiana Code 5-11-1-27(g). The County did not retain documentation of training on internal control standards after 2016. For some applicable staff members, there was no documentation that they received the required training. The Board of County Commissioners did not ensure that training on internal control standards was provided.

Criteria

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

(1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and

(2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

BOARD OF COUNTY COMMISSIONERS
FOUNTAIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 16, 2022, with Collen Chambers, County Auditor; Tim Shumaker, County Commissioner; and Tom Booe, County Council member.

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COUNTY AUDITOR
FOUNTAIN COUNTY

COUNTY AUDITOR
FOUNTAIN COUNTY
AUDIT RESULT AND COMMENT

CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

The County incorrectly certified on the Indiana Gateway for Government Units financial reporting system that the County had adopted an internal control policy and provided training on internal control standards. The County had not adopted an internal control policy or have any documentation to support that internal control training occurred after 2016.

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
FOUNTAIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 16, 2022, with Colleen Chambers, County Auditor; Tim Shumaker, County Commissioner; and Tom Booe, County Council member.