



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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April 29, 2022

To: The Officials of Tippecanoe County  
Tippecanoe County  
20 N 3<sup>rd</sup> Street  
Lafayette, IN 47901

This report is supplemental to the audit report of the Tippecanoe County (County), for the period January 1, 2020 to December 31, 2020. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the County. It should be read in conjunction with the financial statement audit report of the County, which provides an opinion on the County's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the County and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

We have reviewed the Supplemental Audit Report for Tippecanoe County, prepared by RSM US LLP, Independent Public Accountants, for the period January 1, 2020 to December 31, 2020. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**Tippecanoe County,  
Indiana**

Supplemental Compliance Examination Report  
January 1, 2020 to December 31, 2020

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**Tippecanoe County,  
Indiana**

**Schedule of County Officials  
January 1, 2020 to December 31, 2020**

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Office	Official	Term
Auditor	Robert A. Plantenga	01-01-19 to 12-31-21
Treasurer	Jennifer Weston	01-01-19 to 12-31-21
Clerk	Julie Roush	01-01-19 to 12-31-21
Sheriff	Robert Goldsmith	01-01-19 to 12-31-21
Recorder	Shannon Withers	01-01-19 to 12-31-21
President of the Board of County Commissioners	Tracy Brown	01-01-20 to 12-31-21
President of the County Council	Kevin Underwood	01-01-19 to 12-31-21



## Independent Accountant's Report

RSM US LLP

Board of Commissioners  
Tippecanoe County

We have examined Tippecanoe County's (the County) compliance with the Indiana State Board of Accounts' Accounting and Uniform Compliance Guidelines (the specified requirements) during the year ended December 31, 2020. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the specific requirements during the year ended December 31, 2020.

*RSM US LLP*

Chicago, Illinois  
April 12, 2022

**Tippecanoe County, Indiana**

**Exit Conference**

**January 1, 2020 to December 31, 2020**

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The contents of this report were discussed on April 12, 2022, with Bob Plantenga (Auditor), Kailey Curwick (Chief Deputy), and Thomas Murtaugh (President).