



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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May 9, 2022

To: The Officials of St. Joseph County
St. Joseph County
227 W Jefferson Blvd
South Bend, IN 46601

This report is supplemental to the audit report of St. Joseph 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/.

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 St. Joseph 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.

Handwritten signature of Tammy R. White in cursive.

Tammy R. White, CPA
Deputy State Examiner

St. Joseph County, Indiana

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

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St. Joseph County, Indiana

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

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michael J. Hamann	01-01-19 to 12-31-20
County Treasury	Michael J. Kruk	01-01-19 to 12-31-20
Clerk of the Circuit Court	Rita L. Glenn	01-01-19 to 12-31-20
County Sheriff	William Redman	01-01-19 to 12-31-20
County Recorded	Mary B. Wisniewski	01-01-19 to 12-31-20
President of the Board of County Commissioners	Andrew T. Kostielney	01-01-20 to 12-31-20
President of the County Council	Rafael Morton	01-01-19 to 12-31-20



RSM US LLP

Independent Accountant's Report

Board of Commissioners
St. Joseph County, Indiana

We have examined St. Joseph County, Indiana'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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

RSM US LLP

San Antonio, Texas
April 29, 2022

St. Joseph County, Indiana

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

The contents of this report were discussed on April 29, 2022, with Michael J. Hamann (County Auditor) and John Murphy (Chief Deputy Auditor).