

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

LAWRENCE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
07/13/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jessica Staggs	01-01-21 to 12-31-22
County Treasurer	Jody Edwards	01-01-21 to 12-31-22
Clerk of the Circuit Court	Billie Turney	01-01-21 to 12-31-22
County Sheriff	Michael Branham	01-01-21 to 12-31-22
County Recorder	Myron D. Rainey (Vacant)	01-01-21 to 05-31-22 06-01-22 to Present
President of the Board of County Commissioners	Rodney Fish	01-01-21 to 12-31-22
President of the County Council	Scott Smith	01-01-21 to 12-31-22



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

This report is supplemental to our audit report of Lawrence County (County), for the period from January 1, 2021 to December 31, 2021. 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 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.

Beth Kelley, CPA, CFE
Deputy State Examiner

June 30, 2022

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COUNTY AUDITOR
LAWRENCE COUNTY

COUNTY AUDITOR
LAWRENCE COUNTY
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

The same comment appeared in the prior Report B58877.

Condition and Context

Capital Asset amounts were uploaded to the Indiana Gateway for Government Units financial reporting system and included as a Supplemental Schedule in the approved preliminary financial statement. However, the detailed listing maintained by the County Auditor did not agree to the Supplemental Schedule; therefore, the Schedule of Capital Assets was not included in the Financial Statement Audit Report.

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 County Auditors of Indiana, Chapter 1)

COUNTY AUDITOR
LAWRENCE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 30, 2022, with Jessica Staggs, County Auditor; Rodney Fish, President of the Board of County Commissioners; Wallace Branham, County Commissioner; Scott Smith, President of the County Council; Michael Wright, County Council member; Rick Butterfield, County Council member; Janie Craig Chenault, County Council member; Jeff Lytton, County Council member; and Julie J. Hewetson, County Council member.