

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

WHITLEY COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
08/04/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jana L. Schinbeckler Tiffany Deakins	01-01-20 to 10-22-21 10-23-21 to 12-31-22
County Treasurer	Kay Gatton	01-01-21 to 12-31-22
Clerk of the Circuit Court	Cindy Doolittle	01-01-21 to 12-31-22
County Sheriff	Marcus E. Gatton	01-01-21 to 12-31-22
County Recorder	Rosemary Brown	01-01-21 to 12-31-22
President of the Board of County Commissioners	George A. Schrupf Chad Banks	01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Thor Hodges Timothy Kumfer	01-01-21 to 12-31-21 01-01-22 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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF WHITLEY COUNTY, INDIANA

This report is supplemental to our audit report of Whitley 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 pertains 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.

Beth Kelley, CPA, CFE  
Deputy State Examiner

July 18, 2022

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COUNTY SHERIFF  
WHITLEY COUNTY

COUNTY SHERIFF  
WHITLEY COUNTY  
AUDIT RESULT AND COMMENT

**MONTHLY AND ANNUAL GATEWAY UPLOADS**

*Condition and Context*

The County Sheriff did not upload any of the required monthly and annual engagement uploads into the Indiana Gateway for Government Units financial reporting system (Gateway) for the audit period.

*Criteria*

The following files and governmental unit information are required to be uploaded monthly by all units except as noted:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund . . .

For County Clerks, Recorders, and Sheriffs:

- Cash Balance Reports,
- Bank Reconcilements, Bank Statements, and Outstanding Check Lists

The following files and governmental unit information are required to be uploaded annually (for Counties, these apply to County Auditors unless otherwise noted): . . .

- Additionally, for County Sheriff only: Inmate Trust Fund Subsidiary Detail as of December 31 . . .

(Amended State Examiner Directive 2018-1)

COUNTY SHERIFF  
WHITLEY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2022, with Marcus E. Gatton, County Sheriff, and Carla Horn, County Sheriff Matron.