

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

DEKALB 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	Jan Baumann Susan Sleeper	01-01-21 to 12-19-21 12-20-21 to 12-31-22
County Treasurer	Sandra Wilcox	01-01-21 to 12-31-22
Clerk of the Circuit Court	Holly Albright	01-01-21 to 12-31-22
County Sheriff	David Cserep II	01-01-21 to 12-31-22
County Recorder	Leta Hullinger	01-01-21 to 12-31-22
President of the Board of County Commissioners	William L. Hartman	01-01-21 to 12-31-22
President of the County Council	Richard Ring	01-01-21 to 12-31-22



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

This report is supplemental to our audit report of DeKalb 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/](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 19, 2022

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COUNTY AUDITOR  
DEKALB COUNTY

COUNTY AUDITOR  
DEKALB COUNTY  
AUDIT RESULT AND COMMENT

***MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND DISBURSEMENTS***

*Condition and Context*

Of the ten MVH Restricted fund disbursement claims selected for compliance testing, two claims totaling \$3,104 were not specifically related to construction, reconstruction, or preservation of the County's highways, but were instead for the repair and maintenance of the County Highway Department's trucks.

*Criteria*

Indiana Code 8-14-1-4(b) states: "For funds distributed to a county from the motor vehicle highway account, the county shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the county's highways."

COUNTY AUDITOR  
DEKALB COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 19, 2022, with Susan Sleeper, County Auditor; William L. Hartman, President of Board of County Commissioners; Richard Ring, President of the County Council; and Michael Watson, County Commissioner.