

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

HANCOCK COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/10/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Debra A. Carnes	01-01-21 to 12-31-22
County Treasurer	Jane Klemme	01-01-21 to 12-31-22
Clerk of the Circuit Court	Lisa Lofgreen	01-01-21 to 12-31-22
County Sheriff	Brad Burkhart	01-01-21 to 12-31-22
County Recorder	Marcia Moore	01-01-21 to 12-31-22
President of the Board of County Commissioners	John Jessup	01-01-21 to 12-31-22
President of the County Council	William Bolander	01-01-21 to 12-31-22



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HANCOCK COUNTY, INDIANA

This report is supplemental to our audit report of Hancock 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 Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE
Deputy State Examiner

July 25, 2022

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COUNTY SHERIFF
HANCOCK COUNTY

COUNTY SHERIFF
HANCOCK COUNTY
AUDIT RESULT AND COMMENT

SHERIFF FUNDS OUTSIDE AUDITOR'S LEDGER

Condition and Context

During the audit period, the County Sheriff's Department maintained the accounting for the financial activity of the Hancock County Victim Assistance Fund and the Hancock County Chaplaincy fund. These funds were turned over to the County Auditor on February 8, 2022. In addition, the County Sheriff's Department maintained the accounting for the financial activity of the Shop with a Cop fund at the County Sheriff's Department. All three funds were reported in the CAR-1 Sheriff fund on the financial statement.

The County Auditor, defined as the Fiscal Officer of the County by Indiana Code 36-1-2-7, should maintain the financial accounting for the Shop with a Cop fund.

Indiana Codes 36-2-7-15 and 36-8-10-21 provide statutory authority for the establishment of the County Sheriff's Cash Book and the Commissary fund, respectively. These are the only two funds specifically authorized to be held by the County Sheriff outside the County Auditor's office.

Criteria

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and the Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
HANCOCK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 25, 2022, with Brad Burkhart, County Sheriff; Debra A. Carnes, County Auditor; John Jessup, President of the Board of County Commissioners; William Bolander, President of the County Council; and Gary Pool, County Engineer.