

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

KNOX COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/11/2022

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|---------------------------------|--|
| County Auditor | Micheal P. Morris | 01-01-21 to 12-31-22 |
| County Treasurer | Cendy Joslin | 01-01-21 to 12-31-22 |
| Clerk of the Circuit Court | David Shelton | 01-01-21 to 12-31-22 |
| County Sheriff | Doug Vantlin | 01-01-21 to 12-31-22 |
| County Recorder | Lisa Clark-Benock | 01-01-21 to 12-31-22 |
| President of the Board of County Commissioners | Trent Hinkle Kellie Streeter | 01-01-21 to 12-31-21 01-01-22 to 12-31-22 |
| President of the County Council | Robert Lechner Harry Nolting | 01-01-21 to 12-31-21 01-01-22 to 12-31-22 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF KNOX COUNTY, INDIANA

This report is supplemental to our audit report of Knox 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

July 28, 2022

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COUNTY AUDITOR
KNOX COUNTY

COUNTY AUDITOR
KNOX COUNTY
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

A similar comment also appeared in prior Reports B53174, B55339, and B58396 entitled, *CAPITAL ASSETS*.

Condition and Context

The County had a capital assets policy that details the threshold at which an item is considered a capital asset. The County had not properly maintained a complete listing of all capital assets owned. Adjustments for additions and deletions had not been made to the capital assets record since 2013, nor was a physical inventory of capital assets performed.

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 Counties of Indiana, Chapter 1)

COUNTY AUDITOR
KNOX COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 28, 2022, with Micheal P. Morris, County Auditor; Julie Lancaster, Bookkeeper; Trent Hinkle, County Commissioner; Harry Nolting, President of the County Council; Mary Crismore, County Council member; Robert Lechner, County Council member; Dan Reitmeyer, County Council member; and Ben Roeger, CPA, Consultant.