

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

BARTHOLOMEW COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/18/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pia O'Connor	01-01-21 to 12-31-22
County Treasurer	Barbara Hackman	01-01-21 to 12-31-22
Clerk of the Circuit Court	Jay Phelps Julie Robertson (interim) Shari Lentz	01-01-21 to 04-15-21 04-16-21 to 04-23-21 04-24-21 to 12-31-22
County Sheriff	Matthew A. Myers	01-01-21 to 12-31-22
County Recorder	Tami Hines	01-01-21 to 12-31-22
President of the Board of County Commissioners	Larry Kleinhenz Carl Lienhoop	01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	R. Scott Bonnell Greg Duke	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

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

This report is supplemental to our audit report of Bartholomew 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
BARTHOLOMEW COUNTY

COUNTY AUDITOR
BARTHOLOMEW COUNTY
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

A similar comment also appeared in prior Reports B53000, B55571, and B57692, entitled *CAPITAL ASSETS*.

Condition and Context

The County did not provide a formal capital asset policy, an updated listing of capital assets, and evidence that a capital asset inventory had been completed at least once every two years.

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
BARTHOLOMEW COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 28, 2022, with Pia O'Connor, County Auditor; Dalene Pattingill, Chief Deputy County Auditor; R. Scott Bonnell, County Council member; and Carl Lienhoop, President of the Board of County Commissioners.