

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

HENRY COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED

09/14/2022

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
County Auditor:	
Audit Result and Comment:	
Other Information - Schedule of Capital Assets.....	6
Exit Conference	7

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Debra Walker	01-01-21 to 12-31-22
County Treasurer	Bill Upchurch	01-01-21 to 12-31-22
Clerk of the Circuit Court	Jennifer Grubbs	01-01-21 to 12-31-22
County Sheriff	Richard McCorkle	01-01-21 to 12-31-22
County Recorder	Linda Winchester	01-01-21 to 12-31-22
President of the Board of County Commissioners	Ed Tarantino Bobbi Plummer	01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Susan Huhn Kenon Gray	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 HENRY COUNTY, INDIANA

This report is supplemental to our audit report of Henry 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

August 23, 2022

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COUNTY AUDITOR
HENRY COUNTY

COUNTY AUDITOR
HENRY COUNTY
AUDIT RESULT AND COMMENT

OTHER INFORMATION - SCHEDULE OF CAPITAL ASSETS

Condition and Context

The County's reported Schedule of Capital Assets had material variances to the capital asset records. The variances were due to the County not having received updated capital asset information from their consultant at the time of filing the Annual Financial Report on the Indiana Gateway for Government Units (Gateway) financial reporting system. Once the County received the updated information, the County subsequently corrected the Schedule of Capital Assets within Gateway.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

COUNTY AUDITOR
HENRY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 23, 2022, with Debra Walker, County Auditor; Bill Upchurch, County Treasurer; Kenon Gray, President of the County Council; and Bobbi Plummer, President of the Board of County Commissioners.