

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

COMPLIANCE EXAMINATION REPORT

OF

WASHINGTON COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**

09/15/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kyra Stephenson	01-01-21 to 12-31-22
County Treasurer	Nancy Coats	01-01-21 to 12-31-22
Clerk of the Circuit Court	Stephanie K. Rockey	01-01-21 to 12-31-22
County Sheriff	Brent Miller	01-01-21 to 12-31-22
County Recorder	Terri Graves	01-01-21 to 12-31-22
President of the Board of County Commissioners	Phillip D. Marshall	01-01-21 to 12-31-22
President of the County Council	Karen Wischmeier Keeley Stingel	01-01-21 to 12-31-21 01-01-22 to 12-31-22



INDEPENDENT ACCOUNTANT'S REPORT ON  
COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF WASHINGTON COUNTY, INDIANA

**Report on Compliance**

We have examined Washington County's (County) compliance with the compliance requirements described in the *OMB Compliance Supplement* relating to the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) during the period January 1, 2021 to December 31, 2021. Management of the County is responsible for the County's compliance with the specified requirements and for the design, implementation, and maintenance of effective internal control over compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with the standards applicable to examinations contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*) and attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the County's compliance with the specified requirements referenced above.

In our opinion, the County complied, in all material respects, with the compliance requirements described in the *OMB Compliance Supplement* relating to the SLFRF during the period January 1, 2021 to December 31, 2021.

**Report on Internal Control over Compliance**

In performing an examination in accordance with *Government Auditing Standards*, we obtain an understanding of the County's internal control over compliance relevant to the examination in order to design procedures that are appropriate in the circumstances and to report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with the officials of the County any significant deficiencies and material weaknesses in internal control over compliance that we identified during the examination.

INDEPENDENT ACCOUNTANT'S REPORT ON  
COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by officials of the County.

Our consideration of internal control over compliance was for the limited purpose described in the sections above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our examination we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our examination was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.



Beth Kelley, CPA, CFE  
Deputy State Examiner

August 25, 2022

WASHINGTON COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES

No matters are reportable.

## OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.