

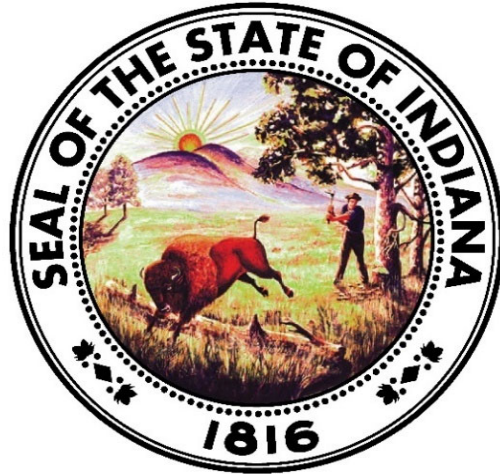
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT

OF

RUSH COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED

12/05/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tammy Justice	01-01-21 to 12-31-22
County Treasurer	Jodi Harr	01-01-21 to 12-31-22
Clerk of the Circuit Court	Angela Buckley	01-01-21 to 12-31-22
County Sheriff	Allan Rice	01-01-21 to 12-31-22
County Recorder	Kevin Spilman	01-01-21 to 12-31-22
President of the Board of County Commissioners	Mark Bacon	01-01-21 to 12-31-22
President of the County Council	Charles A. Smith	01-01-21 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 RUSH COUNTY, INDIANA

This report is supplemental to our audit report of Rush 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

November 14, 2022

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COUNTY AUDITOR
RUSH COUNTY

COUNTY AUDITOR
RUSH COUNTY
AUDIT RESULT AND COMMENT

ANNUAL FINANCIAL REPORT

Condition and Context

The County incorrectly reported a debt issue on its Annual Financial Report as both a lease and a bond; therefore, the debt was overstated by \$15,215,000.

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
RUSH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 14, 2022, with Tammy Justice, County Auditor; Paul Wilkinson, County Commissioner; Charles A. Smith, President of the County Council; Carl Harcourt, County Council member; Kyle Gardner, County Council member; and Amy Grocox, County Council member.