



**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](http://www.in.gov/sboa)

May 24, 2023

To: The Officials of Hendricks County  
Hendricks County  
355 South Washington Street #220  
Danville, IN 46122

This report is supplemental to the audit report of Hendricks County (County), for the period January 1, 2021 to December 31, 2021. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the County. It should be read in conjunction with the financial statement audit report of the County, which provides an opinion on the County's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the County and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

We have reviewed the Supplemental Audit Report for Hendricks County, prepared by Katz, Sapper & Miller LLP, Independent Public Accountants, for the period January 1, 2021 to December 31, 2021. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

# HENDRICKS COUNTY, INDIANA

SUPPLEMENTAL AUDIT REPORT

HENDRICKS COUNTY, INDIANA  
December 31, 2021



**HENDRICKS COUNTY, INDIANA**

**CONTENTS**

	<b>Page</b>
Schedule of Selected Officials	1
Transmittal Letter	2

## SCHEDULE OF SELECTED OFFICIALS

<b>Office</b>	<b>Official</b>	<b>Term</b>
Auditor	Nancy L. Marsh	01-01-19 to 12-31-21
Treasurer	Shawn Shelley	01-01-19 to 12-31-21
Clerk	Marjorie Pike	01-01-21 to 12-31-21
Sheriff	Brett Clark	01-01-19 to 12-31-21
Recorder	Theresa D. Lynch	01-01-19 to 12-31-21
President of the Board of County Commissioners	Phyllis A. Palmer	01-01-19 to 12-31-21
President of the County Council	David Wyeth	01-01-20 to 12-31-21

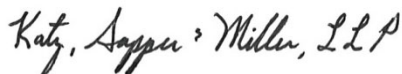
*Independent Auditors' Supplemental Audit Report*

The Officials of the Hendricks County, Indiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements that collectively comprise the basic financial statements of the Hendricks County, Indiana (the County) as of and for the year ended December 31, 2021 and have issued our report thereon dated May 2, 2023.

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to comply with the provisions of the *Accounting and Uniform Compliance Guidelines Manual for Counties*, established by the Indiana State Board of Accounts, as it applies to the County. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the above referenced provisions.

This report is intended solely for the information and use of the officials and management of the County and the Indiana State Board of Accounts and is not intended to be and should not be used by anyone other than these specified parties.



Indianapolis, Indiana  
May 2, 2023

## **HENDRICKS COUNTY, INDIANA**

### **EXIT CONFERENCE**

The contents of this report were discussed on May 1, 2023 with Nancy Marsh, County Auditor, Phyllis A. Palmer, Commissioner, President, and Eric Wathen, Councilman, President.