

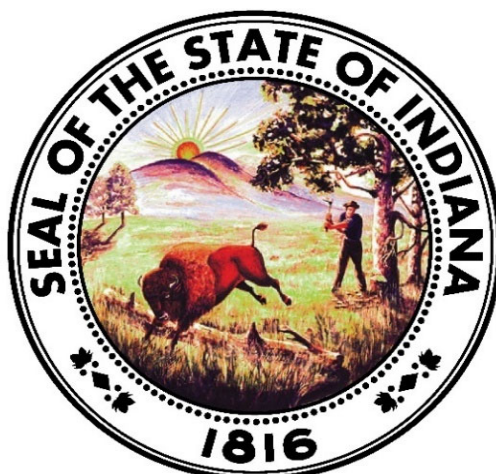
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT

OF

HUNTINGTON COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

06/09/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jill M. Landrum	01-01-22 to 12-31-23
County Treasurer	Brenda Hamilton	01-01-22 to 12-31-23
Clerk of the Circuit Court	Shelley Septer	01-01-22 to 12-31-23
County Sheriff	Christian E. Newton	01-01-22 to 12-31-23
County Recorder	Vicki G. Pearson	01-01-22 to 12-31-23
President of the Board of County Commissioners	Rob Miller	01-01-22 to 12-31-23
President of the County Council	Kendall Mickley	01-01-22 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

This report is supplemental to the audit report of Huntington County (County), for the period from January 1, 2022 to December 31, 2022. 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 the 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

May 22, 2023

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COUNTY SHERIFF
HUNTINGTON COUNTY

COUNTY SHERIFF
HUNTINGTON COUNTY
AUDIT RESULT AND COMMENT

SHERIFF INMATE TRUST SUPPLEMENTAL ANNUAL REPORT

Condition and Context

The financial activity reported on the Supplemental Annual Report and, subsequently, the Auditor's Annual Financial Report (AFR) included an additional erroneous ending balance of \$46,792 for the old inmate trust ledger system that was closed out during the audit period. The \$46,792 and the ending ledger balance of \$27,476 make up the total ending balance of \$74,268 reported on the AFR.

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 SHERIFF
HUNTINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 22, 2023, with Christian E Newton, County Sheriff; Tina Stevens, Matron; Tom Wall, County Commissioner; and Terry Miller, County Council member.