

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

LAGRANGE COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

07/06/2023

TABLE OF CONTENTS

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

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kathryn A. Hopper	01-01-22 to 12-31-23
County Treasurer	Jamesi F. Lemon Tammi R. Murray (interim) Connie J. Brower	01-01-22 to 01-15-22 01-16-22 to 02-06-22 02-07-22 to 12-31-23
Clerk of the Circuit Court	Kimberly L. Johnson	01-01-22 to 12-31-23
County Sheriff	Jeffery A. Campos Tracy M. Harker	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Sheila J. Getz	01-01-22 to 12-31-23
President of the Board of County Commissioners	Terry A. Martin	01-01-22 to 12-31-23
President of the County Council	Michael G. Strawser	01-01-22 to 12-31-23



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 LAGRANGE COUNTY, INDIANA

This report is supplemental to the audit report of LaGrange 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

June 19, 2023

(This page intentionally left blank.)

COUNTY AUDITOR
LAGRANGE COUNTY

COUNTY AUDITOR
LAGRANGE COUNTY
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

Condition and Context

Out of ten capital asset purchases tested, two assets in the amounts of \$7,355 and \$9,760 were not included in the Capital Asset Ledger. It was also noted that the County did not have a formal capital asset policy as required.

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

COUNTY AUDITOR
LAGRANGE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 19, 2023, with Kathryn A. Hopper, County Auditor; Kay Myers, Deputy County Auditor; Terry A. Martin, President of the Board of County Commissioners; Peter Cook, County Commissioner; Kevin Myers, County Commissioner; Jeffery A. Campos, County Council member; and Michael G. Strawser, President of the County Council.