

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

HENDRICKS COUNTY, INDIANA

January 1, 2015 to December 31, 2015



**FILED**  
09/29/2016



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
County Auditor:	
Audit Result and Comment:	
Board Approval of Claims .....	6
Exit Conference .....	7
Board of County Commissioners:	
Audit Result and Comment:	
Board Approval of Claims .....	10
Exit Conference .....	11

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cinda Kattau	01-01-13 to 12-31-16
County Treasurer	Nancy L. Marsh	01-01-13 to 12-31-16
Clerk of the Circuit Court	Debbie Hoskins	01-01-13 to 12-31-16
County Sheriff	Brett Clark	01-01-15 to 12-31-18
County Recorder	Theresa D. Lynch	01-01-15 to 12-31-18
President of the Board of County Commissioners	Robert L. Gentry	01-01-15 to 12-31-16
President of the County Council	Jay R. Puckett	01-01-15 to 12-31-16



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

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

This report is supplemental to our audit report of Hendricks County (County), for the period from January 1, 2015 to December 31, 2015. 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 and Federal Single Audit Report of the County, which provides our opinions on the County's financial statement and federal program compliance. This report may be found at [www.in.gov/sboa/](http://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 Results and Comments contained herein describe the identified reportable instances 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 Results and Comments, incorporated within this report, was not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

August 30, 2016

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COUNTY AUDITOR  
HENDRICKS COUNTY

COUNTY AUDITOR  
HENDRICKS COUNTY  
AUDIT RESULT AND COMMENT

**BOARD APPROVAL OF CLAIMS**

A test of 47 claims identified the following deficiency: 7 claims totaling \$148,838 in expenditures did not have approval by the board of county commissioners. The 7 claims were not found on the register of claims.

Indiana Code 5-11-10-1.6 Requirements for issuance of warrant or check by fiscal officer states in part:

" . . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: . . . .

(5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . . "

Prior to submission to the board of county commissioners, all claims or vouchers must be entered in claim number order in the Accounts Payable Register, General Form No. 364 (1996). This is a looseleaf form and contains columns to show the date each claim or voucher was filed, the claim or voucher number, the name of the claimant, the office, department or fund, the amount of the claim or voucher, the amount allowed and the warrant number. (Accounting and Uniform Compliance Guidelines Manual for of Indiana County Auditors, Chapter 7)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)



COUNTY AUDITOR  
HENDRICKS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 30, 2016, with Cinda Kattau, County Auditor; Tamela D. Mitchell, Financial Administrator; Nancy L. Marsh, County Treasurer; Robert L. Gentry, President of the Board of County Commissioners; Jay R. Puckett, President of the County Council; and R. Todd McCormick, Administrator to County Commissioners.

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BOARD OF COUNTY COMMISSIONERS  
HENDRICKS COUNTY

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AUDIT RESULT AND COMMENT

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