

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT

OF

VIGO COUNTY SOIL AND WATER CONSERVATION DISTRICT

VIGO COUNTY, INDIANA

January 1, 2004 to December 31, 2005



FILED

10/04/2006

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OFFICIALS

Office

Official

Term

Administrative Assistant

Jan Came
Rebecca Steele

01-01-04 to 02-28-05
03-01-05 to 12-31-06

Chairman of the Board
of Supervisors

Lloyd Lenderman

01-01-04 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE VIGO COUNTY SOIL AND WATER
CONSERVATION DISTRICT, VIGO COUNTY, INDIANA

We have examined the schedules of receipts, disbursements, and cash and investment balances of the Vigo County Soil and Water Conservation District (District), for the period of January 1, 2004 to December 31, 2005. The District's management is responsible for the schedules. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the schedule of receipts, disbursements, and cash and investment balances and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedules referred to above present fairly, in all material respects, the cash transactions of the District for the years ended December 31, 2004 and 2005, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

August 11, 2006

VIGO COUNTY SOIL AND WATER CONSERVATION DISTRICT
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Years Ended December 31, 2004 And 2005

	Cash and Investments <u>01-01-04</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments <u>12-31-04</u>
Governmental Funds:				
General	\$ 21,738	\$ 25,617	\$ 25,345	\$ 22,011
Fiduciary Funds:				
Harry O. and Norma Miller Conservation Trust	11,559	366	-	11,925
Wayne and Mary Hill Agricultural Conservation Trust	5,656	233	-	5,889
Mary Jane and John R. Donnelly Soil Conservation Trust	13,038	225	600	12,663
Lloyd B. and Minnie L. Deutsch Conservation Education Trust	<u>11,918</u>	<u>350</u>	<u>625</u>	<u>11,643</u>
Totals	<u>\$ 63,909</u>	<u>\$ 26,792</u>	<u>\$ 26,570</u>	<u>\$ 64,131</u>

	Cash and Investments <u>01-01-05</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments <u>12-31-05</u>
Governmental Funds:				
General	\$ 22,011	\$ 22,170	\$ 18,079	\$ 26,102
Fiduciary Funds:				
Harry O. and Norma Miller Conservation Trust	11,925	312	300	11,937
Wayne and Mary Hill Agricultural Conservation Trust	5,889	200	-	6,090
Mary Jane and John R. Donnelly Soil Conservation Trust	12,663	182	600	12,245
Lloyd B. and Minnie L. Deutsch Conservation Education Trust	<u>11,643</u>	<u>364</u>	<u>230</u>	<u>11,777</u>
Totals	<u>\$ 64,131</u>	<u>\$ 23,228</u>	<u>\$ 19,209</u>	<u>\$ 68,151</u>

The accompanying notes are an integral part of the schedules.

VIGO COUNTY SOIL AND WATER
CONSERVATION DISTRICT
NOTES TO SCHEDULES

Note 1. Introduction

The District was established under the laws of the State of Indiana. The District provides soil and water conservation services.

Note 2. Fund Accounting

The District uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the District to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

VIGO COUNTY SOIL AND WATER
CONSERVATION DISTRICT
EXAMINATION RESULTS AND COMMENTS

ACCRUED LEAVE POLICY

The Vigo County Soil and Water District had an employee, Tamara Steiner, who left employment in good standing in December 2004. The Vigo County personnel handbook specifies that an employee who leaves in good standing may be paid up to ten days of accrued vacation. Tamara Steiner was paid for 14 accrued vacation days on her last paycheck for the period November 23, 2004, to December 6, 2004, on December 10, 2004, as approved by the District's Board of Supervisors.

In the future, the District should comply with the Vigo County personnel policies as written in the personnel handbook.

Tamara Steiner has been asked to reimburse the County \$420, representing the payment she received for the four days of vacation in excess of the days allowed by the personnel policy. (See summary, page)

In any district except a district containing a consolidated city, an employee of the district:

- (1) is considered to be an employee of the county in which the employee works,
- (2) is eligible for and shall be included in all fringe benefit programs provided for employees of the County.

(Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 8)

PENALTIES

An examination of sales tax disbursements revealed that late penalties totaling \$10 were paid to the Indiana Department of Revenue on June 1, 2005, and October 26, 2005, for the first and second quarters of 2005.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

VIGO COUNTY SOIL AND WATER
CONSERVATION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on August 11, 2006, with Rebecca Steele, Administrative Assistant; and Jan Came, former Administrative Assistant. The officials concurred with our findings.

The contents of this report were discussed on August 18, 2006, with Tamara Steiner, former Urban Conservationist. The official response has been made a part of this report and may be found on pages 8 and 9.

Indiana State Board of Accounts
Attn: Mr. Bruce Hartman
302 W. Washington St., Room E418
Indianapolis, Indiana 46204-2765

August 25, 2006

To Whom It May Concern,

On August 17, 2006 I was contacted by Laura Ping, State Board of Accounts Field Examiner, that I had been over compensated when I left the Soil and Water Conservation District in 2004. I meet with Laura on August 18th and received a draft copy of her findings from the Soil and Water's Bi-Annual Audit. The purpose of this letter is to explain what occurred when I left employment with the Soil and Water and why I do not believe that I am accountable for repayment to the county.

The Soil and Water Conservation Board did not make any decision as to the actual amount of pay that I received when I left employment. I sat down with the Payroll Clerk, Amy Dinkel, in the Vigo County auditor's office and she let me know how much I would receive in my final payment. During the November 9th meeting of the SWCD meeting I did ask to be paid for 14 days. I also used 14 days of vacation to calculate the date of termination I included in my letter of resignation. You will see in my letter of resignation I included December 28th as my last day of employment. However, I did not receive pay until the 28th and I was not paid for 14 days of vacation.

I believe what did happen when I left the Soil and Water is that I was paid for all the days worked and my 10 days of vacation in one check, instead of what probably should have been two checks. My calculations show that the check I received on December 10th should have been for the 10 days I worked in the pay period of November 16th – November 29th. I should have then also received a check on December 24th for working November 30th thru December 3rd plus my two weeks of vacation. Instead the check disbursed on December 10th was for the 14 days I had actually worked and my 10 days of vacation. If I would have received pay for the full 14 days of vacation, as was approved by the SWCD board, I would have then been on the payroll through Christmas and received Holiday pay as well, which I did not.

If you have any questions about this letter I can be reached at 812-894-3517 or my email at tamsteiner@aol.com.

Sincerely,


Tammy Steiner

November 9, 2004

To: Vigo County Soil and Water Conservation District Board of Supervisors

Re: Letter of Resignation

Dear Supervisors,

The purpose of this letter is to inform you and Vigo County of the termination of my employment with the Soil and Water Conservation District. The effective date of my termination will be December 28, 2004.

I have appreciated the opportunity to be an employee of the Soil and Water Conservation District.

Sincerely,

A handwritten signature in cursive script that reads "Tammy Steiner".

Tammy Steiner

VIGO COUNTY SOIL AND WATER
CONSERVATION DISTRICT
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Tamara Steiner, former employee: Accrued Leave Policy, page 6	\$ <u>420</u>	\$ <u>-</u>	\$ <u>420</u>

AFFIDAVIT

STATE OF INDIANA)
)
VIGO COUNTY)

I, Laura Ping, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Vigo County Soil and Water Conservation District, Vigo County, Indiana, for the period from January 1, 2004 to December 31, 2005, is true and correct to the best of my knowledge and belief.



Field Examiner

Subscribed and sworn to before me this 20 day of September, 2006.



Clerk of the Circuit Court