



STATE OF INDIANA
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October 23, 2014

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Jay County Soil and Water Conservation (Conservancy District), for the period of January 1, 2010 to December 31, 2013, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Conservancy District's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the Conservancy District.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Conservancy District's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, the Annual Financial Reports filed by the Conservancy District can be found on the Gateway website: <https://gateway.ifionline.org/>.


The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Current Period Comments

- *Disbursements reviewed were not always adequately itemized. Mileage Forms 101 were not properly completed. The nature of business was not always documented.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. The 100-R stated the Director's total 2013 compensation was \$16,386. However, the Director was actually paid \$15,837 in 2013.*

This letter is intended for the information and use of the governing body and management of the Conservancy District. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on September 2, 2014, with Bettie Jacobs, Director, and Kurt Theurer, Board President.


Paul D. Joyce, CPA
State Examiner