



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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January 23, 2015

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Decatur County Soil and Water Conservation District (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 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 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 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 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

- *The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks was not returned.*
- *The Annual Financial Report filed on Gateway for 2013 contained an error and did not include in disbursements a check written on December 31, 2013, for \$299 and therefore, the ending balance was overstated by \$299.*
- *The Fiscal Officer did not obtain an individual Surety Bond for 2010, 2011, 2012, and 2013.*
- *The District has two retail credit cards but did not have a credit card policy approved by the Board.*

This letter is intended for the information and use of the governing body and management of the 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 December 18, 2014, with Jenna Nicholson, Fiscal Officer.


Paul D. Joyce, CPA
State Examiner