



STATE OF INDIANA
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April 21, 2015

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Clark County Soil and Water Conservation District (District), for the period of January 1, 2010 to December 31, 2014, 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.

Unresolved Comment From Prior Report

- *As stated in the prior report, the District utilized a financial accounting software program to maintain its financial records. Several reports generated by the system did not agree and changes can be made to the system's transaction that have already been posted and reconciled. The same financial accounting software program is still in use and several reports generated by the system did not agree for 2010, 2011, 2012, 2013, and 2014.*

Current Period Comments

- *The Annual Financial Report filed on Gateway for 2013 and 2014 contained a number of errors and did not properly reflect the financial activity of the District.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2013	General	Receipt	\$ 164,027.33	\$ 172,231.03	\$ (8,203.70)
2013	General	Disbursement	150,461.33	158,240.02	(7,778.69)
2014	General	Receipt	238,689.03	252,215.06	(13,526.03)
2014	General	Disbursement	231,011.77	244,963.50	(13,951.73)

- The Board did not adopt a salary schedule establishing the compensation of officers and employees. Without a salary ordinance we were unable to determine if the annual compensation paid to employees was accurate for the entire review period.
- The Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. A comparison of the amounts reported on the Form 100-R for the year 2014 to the actual amount paid and any variances noted is as follows:

<u>Position</u>	<u>Amount Reported on 100-R</u>	<u>Actual Amount Paid</u>	<u>Variance</u>
Administrative Coordinator	\$ 2,443.67	\$ 2,900.04	\$ 456.37
Director/Fiscal Officer	2,937.55	3,465.80	528.25
Watershed Coordinator	12,089.76	16,148.00	4,058.24
Watershed Technician	11,234.52	14,760.00	3,525.48

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 March 11, 2015, with Tami S. Kruer, Treasurer, and Sam Hagest, President of the Board.

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