



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B45102

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

May 8, 2015

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Switzerland 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.

Current Period Comments

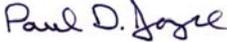
- *The Annual Financial Report filed on Gateway for 2014 contained a number of errors and did not properly reflect the financial activity of the District.*

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2014	General	Receipts	\$ 43,301.53	\$ 45,301.53	\$ (2,000.00)
2014	General	Ending Balance	45,163.61	47,163.61	(2,000.00)

- *The District did not have a credit card policy approved by the board for 2010, 2011, 2012, 2013, and 2014.*

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 April 21, 2015, with Kathryn M. Collier, District Coordinator/Treasurer; and Ken Briggs, President of the Board.


Paul D. Joyce, CPA
State Examiner