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July 13, 2015

TO: THE OFFICIALS OF THE RIVER HILLS ECONOMIC DEVELOPMENT DISTRICT
AND REGIONAL PLANNING COMMISSION, CLARK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the River Hills Economic Development District and Regional Planning Commission (Commission), for the period of January 1, 2010 to December 31, 2012, 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 Commission'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 Commission.

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 Commission'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 Commission 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 following funds had overdrawn cash balances at December 31:*

<u>Years</u>	<u>Fund</u>	<u>Amount</u>
2010	Special Revenue	\$ (79,760.49)
2011	Special Revenue	(190,731.03)
2012	Special Revenue	(33,267.05)

- *The Officials did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2011 and 2012. The report was filed on February 2, 2012, and February 27, 2013, which is 2 days and 27 days, respectively, past the due date.*

This letter is intended for the information and use of the governing body and management of the Commission. 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 June 22, 2015, with William H. Graham, Chairman of the Board; Adam Dickey, Treasurer; and Jill Saegesser, Director.


Paul D. Joyce, CPA
State Examiner