

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT
OF
FREELANDVILLE REGIONAL SEWER DISTRICT
KNOX COUNTY, INDIANA
January 1, 2013 to December 31, 2014



FILED
08/06/2015

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|-----------------------|-----------------|----------------------|
| Treasurer | Vaughn Hislip | 01-01-13 to 12-31-15 |
| Chairman of the Board | Leonard Vance | 01-01-13 to 12-31-15 |



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TO: THE OFFICIALS OF THE FREELANDVILLE REGIONAL
SEWER DISTRICT, KNOX COUNTY, INDIANA

This report is supplemental to our examination report of the Freelandville Regional Sewer District (District), for the period from January 1, 2013 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the District. It should be read in conjunction with our Financial Statement Examination Report of the District, which provides our opinion on the District's financial statement. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Result and Comment contained herein describes the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

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

May 6, 2015

FREELANDVILLE REGIONAL SEWER DISTRICT
EXAMINATION RESULT AND COMMENT

OFFICIAL BOND

The Treasurer did not obtain an individual Surety Bond for 2013 or 2014.

The order establishing the district, issued by the Commissioner of the Department of Environmental Management, must provide the requirements for sufficient bond for all officers, trustees, or employees having power to dispense money of the district. [IC 13-26-2-10] (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 2)

FREELANDVILLE REGIONAL SEWER DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on May 6, 2015, with Vaughn Hislip, Treasurer, and Leonard Vance, Chairman of the Board.