

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

SUPPLEMENTAL COMPLIANCE REPORT
OF

PORTER COUNTY SOIL AND WATER
CONSERVATION DISTRICT
PORTER COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED
09/17/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Administrator	Michelle Benson	01-01-11 to 12-31-15
Fiscal Officer	Thomas Hannon Keith Gustafson	01-01-11 to 05-20-14 05-21-14 to 12-31-15
President of the Board of Supervisors	James Lambert	01-01-11 to 12-31-15



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

This report is supplemental to our examination report of the Porter County Soil and Water Conservation District (District), for the period from January 1, 2011 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Result and Comment that pertains to the District. It should be read in conjunction with our Financial Statements Examination Report of the District, which provides our opinion on the District's financial statements. 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

July 30, 2015

PORTER COUNTY SOIL AND WATER CONSERVATION DISTRICT
EXAMINATION RESULT AND COMMENT

DEPOSIT TICKETS

A verification of the composition of receipts (cash or check) to the bank deposits could not be performed to determine if deposits were made intact. The District does not use duplicate deposit tickets.

Indiana Code 5-13-6-1(c) states in part: "Public funds deposited under this subsection shall be deposited in the same form in which they were received."

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

PORTER COUNTY SOIL AND WATER CONSERVATION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on July 30, 2015, with Michelle Benson, Administrator; James Lambert, President of the Board of Supervisors; and Keith Gustafson, Fiscal Officer.