

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

SUPPLEMENTAL COMPLIANCE REPORT
OF

SOUTH-WEST LAKE MAXINKUCKEE
CONSERVANCY DISTRICT
MARSHALL COUNTY, INDIANA

January 1, 2013 to December 31, 2014



FILED
11/20/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Financial Clerk/ District Coordinator	Kathy Clark	01-01-13 to 12-31-15
Chairman of the Board	Kathryn Densborn John Crist	01-01-13 to 12-31-14 01-01-15 to 12-31-15



STATE OF INDIANA
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TO: THE OFFICIALS OF THE SOUTH-WEST LAKE MAXINKUCKEE
CONSERVANCY DISTRICT, MARSHALL COUNTY, INDIANA

This report is supplemental to our examination report of the South-West Lake Maxinkuckee Conservancy 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 with this report, was not verified for accuracy.

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

September 8, 2015

SOUTH-WEST LAKE MAXINKUCKEE CONSERVANCY DISTRICT
EXAMINATION RESULT AND COMMENT

RECEIPT ISSUANCE

We conducted a test designed to verify that receipts issued were properly recorded to the District's records at the time the transactions occurred. Our test of this procedure found that while cash collections were posted to the records, no receipts had been issued. The large majority of the receipts from user fees and distributions from the County Auditor are deposited directly into the District's bank account and not collected at the District Office. However, there were some collections at the District Office.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

SOUTH-WEST LAKE MAXINKUCKEE CONSERVANCY DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on September 8, 2015, with Kathy Clark, Financial Clerk/District Coordinator, and with John Crist, Chairman of the Board.