

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

WALDRON CONSERVANCY DISTRICT

SHELBY COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED
02/26/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Financial Clerk	Joe Runnebohm	01-01-11 to 12-31-15
President of the Board of Directors	Bruce A. Kuhn	01-01-11 to 12-31-15
Superintendent	Ronald Fuchs	01-01-11 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE WALDRON CONSERVANCY DISTRICT, SHELBY COUNTY, INDIANA

This report is supplemental to our examination report of the Waldron Conservancy 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 Results and Comments that pertain to the Conservancy 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 Results and Comments contained herein describe 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 Results and Comments, incorporated within this report, was not verified for accuracy.

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

October 29, 2015

WALDRON CONSERVANCY DISTRICT
EXAMINATION RESULTS AND COMMENTS

ANNUAL FINANCIAL REPORT

The Annual Financial Reports for 2011, 2012, 2013, and 2014, were not filed until April 3, 2012, April 8, 2013, March 11, 2014, and April 17, 2015, respectively. These reports are due no later than 60 days after the close of each fiscal year.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

OFFICIAL BOND

The Official Bond for the Financial Clerk was not filed in the Office of the County Recorder.

A similar comment appeared in prior Report B39416.

Indiana Code 5-4-1-5.1(b) states in part: "Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder. . . ."

WALDRON CONSERVANCY DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on October 29, 2015, with Bruce A. Kuhn, President of the Board of Directors; Joe Runnebohm, Financial Clerk; Ronald Fuchs, Superintendent; and Kim McCrary, Office Manager.