



STATE OF INDIANA

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April 22, 2016

TO: THE OFFICIALS OF THE PIGEON TOWNSHIP REGIONAL
SEWER DISTRICT, WARRICK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Pigeon Township Regional Sewer District (District), for the period of January 1, 2011 to December 31, 2014, 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 District's financial statements, we did not follow auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any basic financial statement of the District.

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 Annual Financial Reports filed by the District 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

- *W-2s were not issued for any of the employees for 2011 and 2012.*
- *Employees were paid without federal, state, and local taxes being withheld for 2011 and 2012.*
- *The wages reported on the W-2s issued for 2013 did not agree with the actual amounts paid to employees.*

This letter is intended for the information and use of the governing body and management of the District. 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 March 1, 2016, with Mike Moesner, Treasurer; Terry Hunt, Board President; and Lisa Wyatt, Bookkeeper. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner