



STATE OF INDIANA
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April 25, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of White County Soil and Water Conservation District (District), for the period of January 1, 2010 to December 31, 2015, 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 statement, 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 District's Annual Financial Report for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports. For years 2011 and later the Annual Financial Reports filed by the District can be found on the Gateway website: <https://gateway.ifionline.org/>.

The procedures we performed did not indicate any instances of substantial noncompliance that warrant comment at this time. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

This letter is intended for the information and use of the governing body and management of the Township. 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 February 10, 2016, with Sharon K. Watson, Treasurer.

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