



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B46310

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

May 9, 2016

TO: THE OFFICIALS OF THE CLEAR CREEK CONSERVANCY  
DISTRICT, PUTNAM COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Clear Creek Conservancy District (District), for the period of January 1, 2012 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 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**

- *The Annual Financial Report filed on Gateway for 2012 did not match the District's records as shown:*

<u>Year</u>	<u>Fund</u>	<u>(Beg Bal, Receipt, Disb, End Bal) Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2012	General	Beg Balance	\$ 27,893.66	\$ 327,893.66	\$ (300,000.00)
2012	General	Receipts	940,147.91	991,937.11	(51,789.20)
2012	General	Disbursements	915,879.86	1,267,668.64	(351,788.78)

- *The records presented for review indicated the following disbursements in excess of budgeted appropriations:*

<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2014	<i>Cumulative Improvement</i>	<u>\$ 975</u>

- *The District did not have a formal credit card policy approved by the Board for 2012, 2013, 2014, and 2015. A credit card policy was adopted by the Board in January 2016.*

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 3, 2016, with Kathy Deer, Administrative and Financial Manager, and Duane Kelly, Vice President of the Conservancy Board. Any Official Response attached to this letter was not verified for accuracy.

  
 Paul D. Joyce, CPA  
 State Examiner