



STATE OF INDIANA
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B46404

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June 3, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Knox County Soil and Water Conservation District (District), for the period of January 1, 2011 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 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

- *The financial institution did not return the actual cancelled checks with the monthly bank statements, or an optical image of the front and back side of the checks.*
- *The Annual Financial Report filed on Gateway for 2011, 2012, 2013, 2014, and 2015 did not match the District's records as shown on the table below:*

<u>Years</u>	<u>Fund</u>	<u>(Beg Bal, Receipt, Disb, End Bal) Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Conservation Ledger</u>	<u>Difference</u>
2011	General	Beg Bal	\$ 161,496.88	\$ 161,485.09	\$ 11.79
2011	General	End Bal	186,464.33	186,452.54	11.79
2012	General	Beg Bal	186,464.33	186,452.54	11.79
2012	General	End Bal	220,679.41	220,667.62	11.79
2013	General	Beg Bal	220,761.69	220,667.62	94.07
2013	General	End Bal	266,387.32	266,293.25	94.07
2014	General	Beg Bal	266,387.32	266,293.25	94.07
2014	General	End Bal	250,485.01	250,390.94	94.07
2015	General	Beg Bal	250,485.01	250,390.94	94.07
2015	General	End Bal	211,518.63	211,424.56	94.07

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 8, 2016, with Shalyn Sargeant, District Program Administrator. Any Official Response attached to this letter was not verified for accuracy.

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