

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

HARRISON COUNTY REGIONAL SEWER DISTRICT

HARRISON COUNTY, INDIANA

January 1, 2011 to December 31, 2012



FILED
06/06/2016

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|------------------------|-----------------|----------------------|
| Treasurer | Gary Davis | 01-01-11 to 12-31-16 |
| President of the Board | Tom Tucker | 01-01-11 to 12-31-16 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE HARRISON COUNTY REGIONAL
SEWER DISTRICT, HARRISON COUNTY, INDIANA

This report is supplemental to our examination report of the Harrison County Regional Sewer District (District), for the period from January 1, 2011 to December 31, 2012. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the District. It should be read in conjunction with our Financial Statement Examination Report of the District, which provides our opinion on the District's financial statement. 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

March 15, 2016

HARRISON COUNTY REGIONAL SEWER DISTRICT
EXAMINATION RESULTS AND COMMENTS

DEPOSITS

Collections were deposited later than the next business day in 55 percent of the collections tested.

Indiana Code 5-13-6-1(c) states in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance . . ."

ORDINANCES AND RESOLUTIONS

The District's Ordinance HCRSD_2010-01 outlined the rates and fees to be charged to customers for sewer services. However, during the review of billings, it was noted that the District's billing provider charged incorrect rates and fees for two of the District's three customers. Subsequent to the examination period in September 2014, the District changed billing providers and the approved rates and fees were billed correctly.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Special District, Chapter 10)

HARRISON COUNTY REGIONAL SEWER DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on March 15, 2016, with Gary Davis, Treasurer, and Tom Tucker, President of the Board.