



STATE OF INDIANA

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June 22, 2016

TO: THE OFFICIALS OF THE GREENE COUNTY SOIL & WATER
CONSERVATION DISTRICT, GREENE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Greene County Soil & 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 Conservation 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 Annual Financial Report filed on Gateway for 2014 did not match the District's records. Differences between the activity reported in Gateway and the ledger were as follows:*


Year	Fund	(Beg Bal, Receipt, Disb, End Bal)	Amount Per Gateway	Amount Per DistrictLedger	Difference
		Category			
2014	General	Disbursement	\$ 51,397.96	\$ 100,848.99	\$ (49,451.03)
2014	General	End Balance	75,440.46	25,989.43	49,451.03

- Minutes of Board meetings, several receipts, invoices, and supporting documentation were not retained and available for review for 2012.*

- *The Fiscal Officer was not properly bonded for 2012, 2013, 2014, or 2015.*

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 April 14, 2016, with Casey Kennett, District Manager, and Marguriette Sharr, President of the Board of Supervisors. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner