



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B46602

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

July 14, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Hendricks County Regional Sewer 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 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.

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.

Unresolved Comment from Prior Report

- *As reported in the prior Report B40547, receipts were deposited later than the next business day following the receipts of funds. A receipt dated August 2, 2014, was not deposited until September 8, 2014. In another instance, a receipt dated August 6, 2015, was not deposited until September 2, 2015.*


Current Period Comments

- *The District did not keep an Accounts Receivable Register for the users they bill.*
- *The Fiscal Officer was not properly bonded for 2013, 2014, and 2015.*

- *Depository reconciliations of the fund balances to the bank account balances were conducted, however, the December 31, 2013, reconciliation contained errors and did not balance.*
- *The Annual Financial Report for 2012 was not filed electronically until March 7, 2013, which was six days after it was due.*
- *The officials did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2012. The report was filed on March 7, 2013, which was 34 days past the due date.*
- *The District did not maintain a ledger to record balances, receipts and disbursements.*

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 May 2, 2016, with Mr. James Mardis, Jr., Director. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner