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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)

July 14, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Brown County Soil and Water Conservation District (District), for the period of January 1, 2013 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.ifonline.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**

- *The Annual Financial Reports (AFR) filed for 2013, 2014, and 2015 did not match the records of the District. These errors have been corrected in the AFRs filed on Gateway. Differences between the AFR and ledger were as follows:*

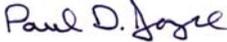
Years	Fund	Category	Amount Per AFR	Amount Per District Ledger	Difference
2013	BC Soil & Water General Fund	Beginning Balance	\$ 28,783.85	\$ 66,566.61	\$ (37,782.76)
2013	BC Soil & Water General Fund	Receipts	27,622.36	27,829.30	(206.94)
2013	BC Soil & Water General Fund	Ending Balance	33,049.81	71,039.51	(37,989.70)
2014	BC Soil & Water General Fund	Beginning Balance	33,049.81	71,039.51	(37,989.70)
2014	BC Soil & Water General Fund	Receipts	22,341.16	22,380.64	(39.48)
2014	BC Soil & Water General Fund	Ending Balance	39,388.73	77,417.91	(38,029.18)
2015	BC Soil & Water General Fund	Beginning Balance	39,388.73	77,417.91	(38,029.18)
2015	BC Soil & Water General Fund	Receipts	17,309.31	17,329.31	(20.00)
2015	BC Soil & Water General Fund	Disbursements	39,610.63	77,659.81	(38,049.18)

### **Current Period Comments**

- *The District did not have a credit card policy approved by the Board.*
- *The current Fiscal Officer did not obtain an individual Surety Bond for the period September 1, 2015 to December 31, 2015. The former Fiscal Officer did not obtain an individual Surety Bond for the period January 1, 2013 to August 30, 2013.*
- *Receipts were deposited later than the next business day following the receipt of funds. Delays up to 25 days were noted.*
- *The District's internal control procedures have not been formally documented. At a minimum, someone should review the Annual Financial Report, the ledger, the bank statements and the bank reconciliation on a regular basis, and document what that review was (example: what documents were reviewed, date reviewed, who reviewed it).*

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 4, 2016, with Allison Rubeck, District Manager; Laura Young, Supervisor; Bonnie Closey, Supervisor; and Charles Shaw, Supervisor. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner