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# STATE OF INDIANA

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July 14, 2016

TO: THE OFFICIALS OF THE HENDRICKS COUNTY SOIL AND WATER CONSERVATION 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 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.

Annual Financial Reports filed by the Township 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 institutions did not return the actual cancelled checks or optical images of the front and back of the cancelled checks with the monthly bank statements.*

- *The Annual Financial Report (AFR) filed on Gateway for 2011, 2012, 2013, 2014, and 2015 did not match the District's records.*

| Years | Fund | Category | Amount Per AFR | Amount Per Ledger | Difference |
|---|---|---|---|---|---|
| 2011 | General/Operating | Beg Bal | $ 50,846.25 | $ 50,726.85 | $ 119.40 |
| 2011 | General/Operating | Receipt | 21,816.90 | 21,928.40 | (111.50) |
| 2011 | General/Operating | End Bal | 51,549.85 | 51,541.95 | 7.90 |
| 2012 | General/Operating | Beg Bal | 51,549.85 | 51,541.95 | 7.90 |
| 2012 | General/Operating | Receipt | 19,182.10 | 19,382.95 | (200.85) |
| 2012 | General/Operating | End Bal | 41,823.57 | 42,016.52 | (192.95) |
| 2013 | General/Operating | Beg Bal | 41,823.57 | 42,016.52 | (192.95) |
| 2013 | General/Operating | Receipt | 23,538.67 | 23,553.73 | (15.06) |
| 2013 | General/Operating | End Bal | 48,634.50 | 48,842.51 | (208.01) |
| 2014 | General/Operating | Beg Bal | 48,634.50 | 48,842.51 | (208.01) |
| 2014 | General/Operating | Receipt | 106,691.09 | 25,599.24 | 81,091.85 |
| 2014 | General/Operating | Disb | 104,896.20 | 25,709.20 | 79,187.00 |
| 2014 | General/Operating | End Bal | 50,429.39 | 48,732.55 | 1,696.84 |
| 2015 | General/Operating | Beg Bal | 50,429.39 | 48,732.55 | 1,696.84 |
| 2015 | General/Operating | Receipt | 140,140.09 | 57,781.19 | 82,358.90 |
| 2015 | General/Operating | Disb | 118,295.71 | 34,239.11 | 84,056.60 |

- *The District did not have a credit card policy approved by the Board.*
- *The bank reconcilements were completed but not retained for review.*
- *The District did not have a ledger showing the beginning and ending balances and receipts and disbursements of all cash, including Certificates of Deposits and a savings account.*

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 21, 2016, with Marlene Raisor, Office Manager; Andy Nicholson, President; and Jeffry Healy, Treasurer. Any Official Response attached to this letter was not verified for accuracy.

Paul D. Joyce

Paul D. Joyce, CPA
State Examiner