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July 14, 2016

TO: THE OFFICIALS OF THE BATTLE GROUND CONSERVANCY  
DISTRICT, TIPPECANOE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Battle Ground Conservancy 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 Comments from Prior Report***

- *The Annual Financial Report (AFR) filed for 2012, 2013, 2014, and 2015 did not match the District's records, resulting in the following differences:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per</u> <u>AFR</u>	<u>Amount Per</u> <u>Ledger</u>	<u>Difference</u>
2012	Meter Deposit	Beg Bal	\$ -	\$ 12,001.59	\$ (12,001.59)
2012	Payroll	Beg Bal	-	(1,845.40)	1,845.40
2012	Meter Deposit	Receipts	-	1,520.00	(1,520.00)
2012	Payroll	Receipts	-	104,992.54	(104,992.54)
2012	Meter Deposit	Disb	-	940.00	(940.00)
2012	Payroll	Disb	-	109,140.38	(109,140.38)
2012	Meter Deposit	End Bal	-	12,581.59	(12,581.59)
2012	Payroll	End Bal	-	(5,993.24)	5,993.24
2013	Meter Deposit	Beg Bal	-	12,581.59	(12,581.59)
2013	Payroll	Beg Bal	-	(5,993.24)	5,993.24
2013	Meter Deposit	Receipts	-	1,780.00	(1,780.00)
2013	Payroll	Receipts	-	105,367.73	(105,367.73)
2013	Meter Deposit	Disb	-	1,267.43	(1,267.43)
2013	Payroll	Disb	-	92,661.83	(92,661.83)
2013	Meter Deposit	End Bal	-	13,094.16	(13,094.16)
2013	Payroll	End Bal	-	6,712.66	(6,712.66)
2014	Meter Deposit	Beg Bal	-	13,094.16	(13,094.16)
2014	Payroll	Beg Bal	-	6,712.66	(6,712.66)
2014	Meter Deposit	Receipts	-	1,600.00	(1,600.00)
2014	Payroll	Receipts	-	79,612.70	(79,612.70)
2014	Meter Deposit	Disb	-	1,496.48	(1,496.48)
2014	Payroll	Disb	-	77,316.34	(77,316.34)
2014	Meter Deposit	End Bal	-	13,197.68	(13,197.68)
2014	Payroll	End Bal	-	9,009.02	(9,009.02)
2015	Meter Deposit	Beg Bal	-	13,197.68	(13,197.68)
2015	Payroll	Beg Bal	-	9,009.02	(9,009.02)
2015	Meter Deposit	Receipts	-	1,680.00	(1,680.00)
2015	Payroll	Receipts	-	71,658.50	(71,658.50)
2015	Meter Deposit	Disb	-	1,380.00	(1,380.00)
2015	Payroll	Disb	-	73,856.69	(73,856.69)
2015	Meter Deposit	End Bal	-	13,497.68	(13,497.68)
2015	Payroll	End Bal	-	6,810.83	(6,810.83)

- The Payroll Fund had an overdrawn cash balance of \$5,993 at December 31, 2012.

### **Current Period Comments**

- Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation did not balance as of December 31, 2013, or December 31, 2014.
- The AFR for 2013 was not filed electronically until March 6, 2014, which was five days past the due date.
- 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 2014. The report was filed on February 8, 2015, which was eight days past the due date.

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, 10, 2016, with Georgia Jones, Financial Clerk, and Kerry Smith, Chairman. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner