



**STATE OF INDIANA**  
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B46728

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August 4, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Vigo County Soil and Water Conservation District (District), for the period of January 1, 2010 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 District's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/). For years 2011 and later, 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**

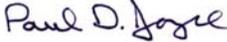
- *Depository reconcilements were conducted for the checking account only. The savings accounts and investments were not included in the District's ledger and reconcilements.*
- *The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks was not returned.*
- *The Annual Financial Report (AFR) filed for 2011, 2012, 2013, 2014, and 2015 contained differences when compared to the District's ledger as shown below:*

Years	Fund	Category	Amount Per AFR	Amount Per District Ledger	Difference
2011	General	Beg Bal	\$ 36,909.08	\$ 28,159.08	\$ 8,750.00
2011	General	End Bal	28,388.67	19,638.67	8,750.00
2011	Donnelly Soil Conservation Trust	Beg Bal	5,100.00	-	5,100.00
2011	Donnelly Soil Conservation Trust	Receipt	67.44	-	67.44
2011	Donnelly Soil Conservation Trust	Disb	33.72	-	33.72
2011	Donnelly Soil Conservation Trust	End Bal	5,133.72	-	5,133.72
2011	Hill Agricultural Conservation Trust	Beg Bal	25,522.54	-	25,522.54
2011	Hill Agricultural Conservation Trust	Receipt	9,431.64	-	9,431.64
2011	Hill Agricultural Conservation Trust	Disb	12,375.74	-	12,375.74
2011	Hill Agricultural Conservation Trust	End Bal	22,578.44	-	22,578.44
2011	Deutsch Conservation Trust	Beg Bal	20,000.00	-	20,000.00
2011	Deutsch Conservation Trust	Receipt	382.50	-	382.50
2011	Deutsch Conservation Trust	Disb	191.25	-	191.25
2011	Deutsch Conservation Trust	End Bal	20,191.25	-	20,191.25
2011	Miller Conservation Truste	Beg Bal	38,505.60	-	38,505.60
2011	Miller Conservation Truste	Receipt	7,610.35	-	7,610.35
2011	Miller Conservation Truste	Disb	7,441.12	-	7,441.12
2011	Miller Conservation Truste	End Bal	38,674.83	-	38,674.83
2012	General	Beg Bal	28,388.67	19,638.67	8,750.00
2012	General	Receipt	40,543.12	37,265.89	3,277.23
2012	General	Disb	47,454.49	44,467.43	2,987.06
2012	General	End Bal	21,477.30	12,437.13	9,040.17
2012	Donnelly Soil Conservation Trust	Beg Bal	5,133.72	-	5,133.72
2012	Donnelly Soil Conservation Trust	Receipt	20.23	-	20.23
2012	Donnelly Soil Conservation Trust	Disb	20.23	-	20.23
2012	Donnelly Soil Conservation Trust	End Bal	5,133.72	-	5,133.72
2012	Hill Agricultural Conservation Trust	Beg Bal	22,578.44	-	22,578.44
2012	Hill Agricultural Conservation Trust	Receipt	2,536.35	-	2,536.35
2012	Hill Agricultural Conservation Trust	Disb	11.75	-	11.75
2012	Hill Agricultural Conservation Trust	End Bal	25,103.04	-	25,103.04
2012	Deutsch Conservation Trust	Beg Bal	20,191.25	-	20,191.25
2012	Deutsch Conservation Trust	Receipt	109.97	-	109.97
2012	Deutsch Conservation Trust	Disb	109.97	-	109.97
2012	Deutsch Conservation Trust	End Bal	20,191.25	-	20,191.25
2012	Miller Conservation Truste	Beg Bal	38,674.83	-	38,674.83
2012	Miller Conservation Truste	Receipt	593.52	-	593.52
2012	Miller Conservation Truste	Disb	916.20	-	916.20
2012	Miller Conservation Truste	End Bal	38,352.15	-	38,352.15
2013	General	Beg Bal	21,477.30	12,437.13	9,040.17
2013	General	Receipt	41,334.60	32,032.60	9,302.10
2013	General	Disb	38,417.03	29,392.62	9,024.41
2013	General	End Bal	24,394.87	15,077.01	9,317.86
2013	Donnelly Soil Conservation Trust	Beg Bal	5,133.72	-	5,133.72
2013	Donnelly Soil Conservation Trust	Receipt	16.07	-	16.07
2013	Donnelly Soil Conservation Trust	Disb	16.07	-	16.07
2013	Donnelly Soil Conservation Trust	End Bal	5,133.72	-	5,133.72
2013	Hill Agricultural Conservation Trust	Beg Bal	25,103.04	-	25,103.04
2013	Hill Agricultural Conservation Trust	Receipt	45.35	-	45.35
2013	Hill Agricultural Conservation Trust	Disb	8,135.54	-	8,135.54
2013	Hill Agricultural Conservation Trust	End Bal	17,012.85	-	17,012.85
2013	Deutsch Conservation Trust	Beg Bal	20,191.25	-	20,191.25
2013	Deutsch Conservation Trust	Receipt	109.85	-	109.85
2013	Deutsch Conservation Trust	Disb	109.85	-	109.85
2013	Deutsch Conservation Trust	End Bal	20,191.25	-	20,191.25
2013	Miller Conservation Truste	Beg Bal	38,352.15	-	38,352.15
2013	Miller Conservation Truste	Receipt	367.28	-	367.28
2013	Miller Conservation Truste	Disb	509.23	-	509.23
2013	Miller Conservation Truste	End Bal	38,210.20	-	38,210.20
2014	General	Beg Bal	24,394.87	15,077.01	9,317.86
2014	General	Receipt	38,310.37	36,982.07	1,328.30
2014	General	Disb	34,447.80	34,563.00	(115.20)
2014	General	End Bal	28,257.44	17,496.08	10,761.36
2014	Donnelly Soil Conservation Trust	Beg Bal	5,133.72	-	5,133.72
2014	Donnelly Soil Conservation Trust	Receipt	9.50	-	9.50
2014	Donnelly Soil Conservation Trust	Disb	9.50	-	9.50
2014	Donnelly Soil Conservation Trust	End Bal	5,133.72	-	5,133.72
2014	Hill Agricultural Conservation Trust	Beg Bal	17,012.85	-	17,012.85
2014	Hill Agricultural Conservation Trust	Receipt	20.99	-	20.99
2014	Hill Agricultural Conservation Trust	Disb	20.99	-	20.99
2014	Hill Agricultural Conservation Trust	End Bal	17,012.85	-	17,012.85
2014	Deutsch Conservation Trust	Beg Bal	20,191.25	-	20,191.25
2014	Deutsch Conservation Trust	Receipt	73.98	-	73.98
2014	Deutsch Conservation Trust	Disb	73.98	-	73.98
2014	Deutsch Conservation Trust	End Bal	20,191.25	-	20,191.25
2014	Miller Conservation Truste	Beg Bal	3,810.20	-	3,810.20
2014	Miller Conservation Truste	Receipt	104.25	-	104.25
2014	Miller Conservation Truste	Disb	104.25	-	104.25
2014	Miller Conservation Truste	End Bal	3,810.20	-	3,810.20
2015	General	Beg Bal	28,257.44	17,496.08	10,761.36
2015	General	Receipt	25,777.83	25,628.31	149.52
2015	General	Disb	22,430.84	25,891.34	(3,460.50)
2015	General	End Bal	31,604.43	17,233.05	14,371.38
2015	Donnelly Soil Conservation Trust	Beg Bal	5,133.72	-	5,133.72
2015	Donnelly Soil Conservation Trust	Receipt	6.15	-	6.15
2015	Donnelly Soil Conservation Trust	Disb	6.15	-	6.15
2015	Donnelly Soil Conservation Trust	End Bal	5,133.72	-	5,133.72
2015	Hill Agricultural Conservation Trust	Beg Bal	17,012.85	-	17,012.85
2015	Hill Agricultural Conservation Trust	Receipt	11.81	-	11.81
2015	Hill Agricultural Conservation Trust	Disb	11.81	-	11.81
2015	Hill Agricultural Conservation Trust	End Bal	17,012.85	-	17,012.85
2015	Deutsch Conservation Trust	Beg Bal	20,191.25	-	20,191.25
2015	Deutsch Conservation Trust	Receipt	38.65	-	38.65
2015	Deutsch Conservation Trust	Disb	38.65	-	38.65
2015	Deutsch Conservation Trust	End Bal	20,191.25	-	20,191.25
2015	Miller Conservation Truste	Beg Bal	3,810.20	-	3,810.20
2015	Miller Conservation Truste	Receipt	203.23	-	203.23
2015	Miller Conservation Truste	Disb	900.00	-	900.00
2015	Miller Conservation Truste	End Bal	37,513.43	-	37,513.43

- *The Board of Supervisors were paid without federal, state, and local taxes being withheld.*
- *The Board of Supervisors were not issued Internal Revenue Service Form W-2s for 2010, 2011, 2012, 2013, 2014, and 2015.*
- *The District did not have a credit card policy approved by the Board.*
- *Penalties, interest, and other charges were paid in 2012 to a credit card vendor in the amount of \$61 because payments were not made on a timely basis.*
- *Several payments were observed which were not supported by adequate documentation, such as receipts, invoices, and other public records. Annual meeting expenses and credit card bills did not always have itemized receipts to support the disbursement.*

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 June 6, 2016, with Rebecca Steele, Fiscal Officer, and Jennifer Hamilton, Chairman of the Board of Supervisors. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner