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August 22, 2016

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

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

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**

- *The financial institution did not return the actual cancelled checks or optical check images with the monthly bank statements from May 1, 2015 to December 31, 2015.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate for 2014. Inaccuracies were caused by net wages being reported on the Form 100-R instead of gross wages.*
- *In 2012, penalties, interest, and other charges were paid to the Internal Revenue Service in the amount of \$483 because payments on 2008, 2009, and 2010 payroll withholdings were not made timely. Any penalties, interest, or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee.*
- *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 2014. The report was filed on February 4, 2015, which was four 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 July 6, 2016, with Judith K. Brown, Executive Director; Brenda L. Sermersheim, Chairman of the Board; and Patricia R. Schroeder, Program Assistant. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner