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B46803

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August 22, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Orange 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 statement, 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 for the years 2011, 2012, 2013, 2014, and 2015.*
- *The Annual Financial Report (AFR) filed for 2011 contained an error in accounting for investments and did not match the records of the District as follows:*

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per AFR</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2011	General Fund	Receipts	\$ 131,765.71	\$ 131,814.64	\$ (48.93)
2011	General Fund	Ending Bal.	20,459.83	20,508.76	(48.93)

- *The District did not have a credit card policy approved by the Board.*
- *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 2011. The report was filed on February 14, 2012, which is 14 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 Michael Wilhite, District Coordinator, and Danny E. Orr, Chairman of the Board. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner