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September 23, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Putnam County Soil and Water Conservation District (Conservation 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 Conservation 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 Conservation 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 Conservation 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

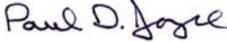
- *The Annual Financial Report (AFR) for 2012 was not filed electronically until March 5, 2013, which was four days past the due date.*
- *Receipts were deposited up to 11 days after they were received in 2012 and up to 6 days after receipt in 2013.*
- *Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation contained errors or did not balance. Differences were due to posting errors.*
- *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 AFR filed for 2012, 2013, 2014, and 2015 did not match the Conservation District's records as shown below:

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per AFR</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2012	General	Beg Bal	\$ 67,586.03	\$ 67,641.90	\$ 55.87
2012	General	Receipt	155,091.07	155,032.57	(58.50)
2012	General	Disb	169,910.18	169,809.86	(100.32)
2012	General	End Bal	52,766.92	52,864.61	97.69
2013	General	Beg Bal	52,811.19	52,864.61	53.42
2013	General	Receipt	87,385.08	86,060.58	(1,324.50)
2013	General	Disb	33,553.53	33,433.53	(120.00)
2013	General	End Bal	106,642.74	106,816.16	173.42
2014	General	Beg Bal	106,642.74	105,491.66	(1,151.08)
2014	General	Receipt	39,181.25	39,583.69	402.44
2014	General	Disb	33,361.44	33,823.11	461.67
2014	General	End Bal	112,462.55	110,262.47	(2,200.08)
2015	General	Beg Bal	112,462.55	110,364.24	(2,098.31)
2015	General	Receipt	15,685.80	15,954.00	268.20
2015	General	Disb	22,071.50	22,024.57	(46.93)
2015	General	End Bal	106,076.85	105,351.67	(725.18)

This letter is intended for the information and use of the governing body and management of the Conservation 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 Sue Crafton, Executive Director, and Sara Campfield, Financial Officer.


Paul D. Joyce, CPA
State Examiner