



STATE OF INDIANA
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B47053

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October 21, 2016

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

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

Unresolved Comment from Prior Report

- *The District did not properly establish or implement the Petty Cash Fund or Cash Change Fund currently in use.*


Current Period Comments

- *The District did not have a credit card policy approved by the Board until April 2016.*
- *The District did not properly report or submit payments for sales tax collected in 2010 and 2011. Penalties, interest, and other charges were paid by the District. As a result of the incorrect reporting, unclaimed balances may exist with the Indiana Department of Revenue.*
- *Several payments made in 2010 to contracted individuals were observed which were not completely supported by adequate documentation.*

- *The officials did not 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 2012.*

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 September 1, 2016, with Heather Shireman, Fiscal Officer, and Dennis Brooks, Board President. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner