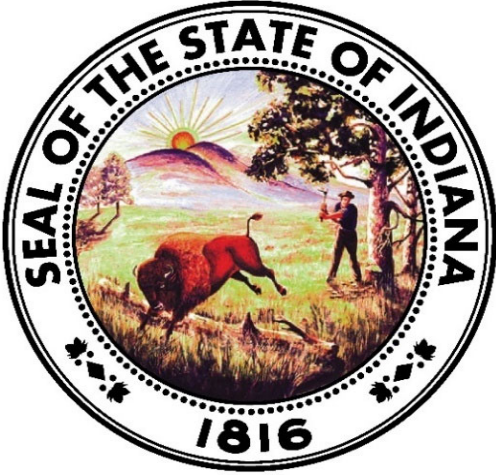


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

COMPLIANCE EXAMINATION REPORT  
OF  
LEO-CEDARVILLE REGIONAL SEWER DISTRICT  
ALLEN COUNTY, INDIANA  
January 1, 2018 to December 31, 2022





**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

September 20, 2023

To: The Officials of the Leo-Cedarville Regional Sewer District  
Leo-Cedarville Regional Sewer District  
12825 Clay Street  
Leo, IN 46765

This report is supplemental to the audit report of the Leo-Cedarville Regional Sewer District (District), for the period from January 1, 2018 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the District. It should be read in conjunction with the financial statement audit report of the District, which provides an opinion on the District's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the District and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

We have reviewed the Supplemental Audit Report for the Leo-Cedarville Regional Sewer District prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2018 to December 31, 2022. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF  
LEO-CEDARVILLE REGIONAL SEWER DISTRICT**  
Leo-Cedarville, Indiana  
January 1, 2018 to December 31, 2022

LEO-CEDARVILLE REGIONAL SEWER DISTRICT  
Leo-Cedarville, Indiana  
January 1, 2018 to December 31, 2022

CONTENTS

SCHEDULE OF OFFICIALS ..... 1  
INDEPENDENT ACCOUNTANT'S REPORT ..... 2  
EXIT CONFERENCE ..... 3

LEO-CEDARVILLE REGIONAL SEWER DISTRICT  
SCHEDULE OF OFFICIALS  
January 1, 2018 to December 31, 2022

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Financial Clerk	Melissa Dafforn	01-01-18 to 12-31-22
Operations Manager	Brad Carnes	01-01-18 to 12-31-22
Board President	David Jones Philip Wagler	01-01-18 to 08-31-18 09-01-18 to 12-31-22

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of Leo-Cedarville Regional Sewer District

We have examined the Leo-Cedarville Regional Sewer District ("Unit") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2018 to December 31, 2022. Management of the Unit is responsible for the Unit's compliance with the specified requirements. Our responsibility is to express an opinion on the Unit's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Unit complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Unit complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Unit's compliance with specified requirements.

In our opinion, the Unit complied, in all material respects, with the aforementioned requirements during the period January 1, 2018 to December 31, 2022.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
August 22, 2023

LEO-CEDARVILLE REGIONAL SEWER DISTRICT  
EXIT CONFERENCE  
January 1, 2018 to December 31, 2022

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The contents of this report were discussed on August 22, 2023 with Melissa Dafforn, Financial Clerk and Tom Cottrell, Board Treasurer.