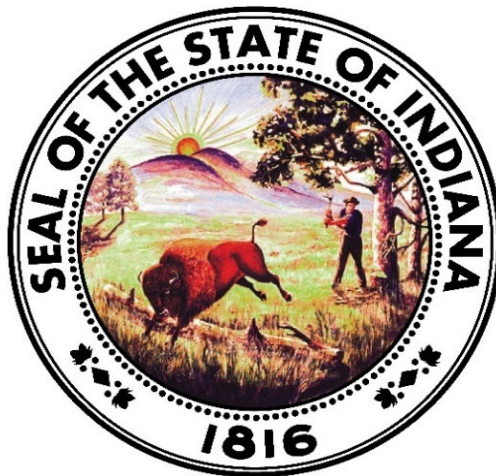


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

COMPLIANCE EXAMINATION REPORT
OF
LAKE LEMON CONSERVANCY DISTRICT
MONROE COUNTY, INDIANA
January 1, 2021 to December 31, 2022



FILED
09/05/2023



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDIANAPOLIS, INDIANA 46204-2769

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To: The Officials of the Lake Lemon Conservancy District
Lake Lemon Conservancy District
7599 N Tunnel Rd
Unionville, IN 47468

This report is supplemental to the audit report of the Lake Lemon Conservancy District (District), for the period from January 1, 2021 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/.

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 Lake Lemon Conservancy District prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2021 to December 31, 2022. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the 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". The signature is written in a cursive style.

Tammy R. White, CPA
Deputy State Examiner

COMPLIANCE EXAMINATION OF
LAKE LEMON CONSERVANCY DISTRICT
Monroe County, Indiana
January 1, 2021 to December 31, 2022

LAKE LEMON CONSERVANCY DISTRICT

Monroe County, Indiana
January 1, 2021 to December 31, 2022

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LAKE LEMON CONSERVANCY DISTRICT
SCHEDULE OF OFFICIALS
January 1, 2021 to December 31, 2022

<u>Office</u>	<u>Official</u>	<u>Term</u>
District Manager	Adam Casey	01-01-21 to 12-31-22
Treasurer	Michael Blackwell	01-01-21 to 12-31-22
Chairperson of District Board	Pam Dugan Les Wadzinski	01-01-21 to 02-24-22 02-25-22 to 12-31-22

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the Lake Lemon Conservancy District

We have examined the Lake Lemon Conservancy District ("The Unit") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2021 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 qualified 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, 2021 to December 31, 2022.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
August 24, 2023

LAKE LEMON CONSERVANCY DISTRICT
EXIT CONFERENCE
January 1, 2021 to December 31, 2022

The contents of this report were discussed on August 24, 2023 with Adam Casey, District Manager and Debra Ladyman, Treasurer of the Board.