

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

COMPLIANCE EXAMINATION REPORT

OF

VAN BIBBER LAKE CONSERVANCY DISTRICT

PUTNAM COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED

09/21/2023



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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September 21, 2023

To: The Officials of the Van Bibber Lake Conservancy District
Van Bibber Lake Conservancy District
4374 W Co Rd 450 N
Greencastle, IN 46135

This report is supplemental to the audit report of the Van Bibber Lake 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 Van Bibber Lake 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".

Tammy R. White, CPA
Deputy State Examiner

VAN BIBBER LAKE CONSERVANCY DISTRICT

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

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

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Barbara Johnson	01-01-21 to 12-31-21
	Mary Owens	01-01-22 to 12-31-22
President of the Board	Timothy Vandagriff	01-01-21 to 12-31-22

INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the Van Bibber Lake Conservancy District ("District") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Guidance Compliance Manual For Special Districts* during the period January 1, 2021 to December 31, 2022. Management of the District is responsible for the District's compliance with the specified requirements. Our responsibility is to express an opinion on the District'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 District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District 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 District's compliance with specified requirements.

In our opinion, the District 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
September 18, 2023

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

The contents of this report were discussed on September 18, 2023 with Mary Owens, Treasurer, and Timothy Vandagriff, President of the Board.