

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

COMPLIANCE EXAMINATION REPORT

OF

LAGRANGE COUNTY REGIONAL UTILITY DISTRICT

LAGRANGE COUNTY, INDIANA

January 1, 2021 to December 31, 2022



**FILED**  
12/06/2023



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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December 6, 2023

To: The Officials of the LaGrange County Regional Utility District  
LaGrange County Regional Utility District  
LaGrange County, Indiana

This report is supplemental to the audit report of the LaGrange County Regional Utility 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/](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. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for the LaGrange County Regional Utility 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 Indiana State Board of Accounts.

We call your attention to the finding in the report on page 3.

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**  
LAGRANGE COUNTY REGIONAL UTILITY DISTRICT  
LaGrange County, Indiana  
January 1, 2021 to December 31, 2022

LAGRANGE COUNTY REGIONAL UTILITY DISTRICT

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

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LAGRANGE COUNTY REGIONAL UTILITY DISTRICT  
SCHEDULE OF OFFICIALS  
For the period January 1, 2021 to December 31, 2022

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<u>Office</u>	<u>Official</u>	<u>Term</u>
General Manager	Adam Sams	01-01-21 to 12-31-22
District Administrator	Jeanette Combs	01-01-21 to 12-31-22
Treasurer	Kathy Miller	01-01-21 to 12-31-22
President of the Board	Gerry W. Turner	01-01-21 to 12-31-22



## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of LaGrange County Regional Utility District

We have examined LaGrange County Regional Utility District's ("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.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Special Districts* applicable to the Unit during the period January 1, 2021 to December 31, 2022, as described in item 2022-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, 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  
November 29, 2023

LAGRANGE COUNTY REGIONAL UTILITY DISTRICT  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2021 to December 31, 2022

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**FINDING 2022-001: TIMELY RECORDING**

**Criteria:** Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual for Special Districts states in part, *“All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction.”*

**Condition:** During testing of receipts, we noted 20 instances, in a sample of 28, which were not recorded in the records of the Unit in a timely manner. Specifically, items were recorded as a lump sum at the end of the month rather than at the time of the transaction.

LAGRANGE COUNTY REGIONAL UTILITY DISTRICT  
EXIT CONFERENCE  
January 1, 2021 to December 31, 2022

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The contents of this report were discussed on November 29, 2023 with Jeanette Combs, District Administrator, Adam Sams, General Manager, and Kenneth Hunn, current President of the Board.