

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

COMPLIANCE ENGAGEMENT REPORT

OF

KICKAPOO CREEK CONSERVANCY DISTRICT

WARREN COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED

04/22/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Financial Clerk	Phyllis B. Hartlep Jana Jones	01-01-19 to 12-31-23 01-01-24 to 12-31-24
Chair of the District Board	Joseph D. Jones	01-01-19 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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

TO: THE OFFICIALS OF THE KICKAPOO CREEK CONSERVANCY
DISTRICT, WARREN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Kickapoo Creek Conservancy District (District), for the period of January 1, 2019 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the District as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the District's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Jana Jones, Financial Clerk; Joseph D. Jones, Chair of the District Board; and Fred Sundqvist, District Board member, on April 16, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 14, 2024

KICKAPOO CREEK CONSERVANCY DISTRICT
COMMENTS

ERRORS ON CLAIMS

Condition and Context

The District had not designed or implemented internal controls to ensure the vendor and payroll disbursements were properly processed and approved prior to payment. The lack of internal controls allowed noncompliance for payroll and disbursements to go undetected during the engagement period. The Indiana State Board of Accounts has prescribed General Form 354 - Claim for use that satisfies the requirements of the statute. The District did not complete this form properly resulting in the following noncompliance:

- All 25 vendor disbursements reviewed did not indicate approval from the officer or person receiving the goods or services on the invoice.
- All 25 vendor disbursements reviewed were not certified and approved by the Fiscal Officer on the claim prior to payment.
- There were 10 of the 25 vendor disbursements reviewed that were not approved by the District Board on the claim prior to payment.
- There were 4 of 23 payroll disbursements reviewed that were not approved by the Fiscal Officer and the District Board on the claim prior to payment.
- There were 14 of 23 payroll disbursements reviewed that were not approved by the Fiscal Officer on the claim prior to payment.
- There were 5 of 23 payroll disbursements that did not have a claim prepared. Therefore, the payroll disbursement was not approved by the Fiscal Officer and the District Board prior to payment.

Criteria

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

KICKAPOO CREEK CONSERVANCY DISTRICT
COMMENTS
(Continued)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

RECEIPT ISSUANCE

A similar comment also appeared in prior Reports B45619 and B53602.

Condition and Context

The District did not issue receipts for any transaction during the engagement period due to internal control deficiencies.

Criteria

Receipts shall be issued and recorded at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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KICKAPOO CREEK CONSERVANCY DISTRICT
COMMENTS
(Continued)

INTERNAL CONTROLS

A similar comment also appeared in prior Report B53602.

Condition and Context

There were deficiencies in the internal control system of the District related to financial transactions and reporting. The District had not separated incompatible activities related to financial close and reporting.

Financial Close and Reporting

The District hired an accountant to prepare the Annual Financial Report and enter it into the Indiana Gateway for Government Units (Gateway) financial reporting system. There was no documented evidence of an oversight, review, or approval of the information prepared and entered into Gateway.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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ADOPTION OF, AND TRAINING ON, INTERNAL CONTROL STANDARDS

A similar comment also appeared in prior Report B53602.

Condition and Context

The District had not adopted the acceptable minimum level of internal control standards as defined by the Indiana State Board of Accounts. In addition, the District failed to provide training to applicable personnel on internal control standards.

Criteria

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

KICKAPOO CREEK CONSERVANCY DISTRICT
COMMENTS
(Continued)

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

The same comment also appeared in prior Report B53602.

Condition and Context

The Financial Clerk incorrectly certified on the Indiana Gateway for Government Units financial reporting system that the District had provided personnel with training over the minimum internal control standards when all required personnel had not actually received the training.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

SALARY ORDINANCE

The same comment also appeared in prior Reports B45619 and B53602.

Condition and Context

The District had not designed or implemented internal controls to ensure that compensation paid to officials and employees was documented in a salary ordinance. As a result of the internal control deficiency, the District Board did not pass a salary ordinance for any year during the engagement period.

Criteria

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

KICKAPOO CREEK CONSERVANCY DISTRICT
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LATE SUBMISSION OF ANNUAL FINANCIAL REPORT

The same comment also appeared in prior Report B53602.

Condition and Context

As a result of an internal control deficiency, the District filed its 2019, 2020, 2021, and 2022 Annual Financial Reports (AFR) after the due date. The AFR is due 60 days after fiscal year end, and the District submitted its reports for 2019, 2020, 2021, and 2022 on June 14, 2020 (104 days late), April 1, 2021 (31 days late), March 20, 2022 (19 days late), and April 3, 2023 (33 days late), respectively.

Criteria

The Annual Financial Report (AFR) required under IC 5-11-1-4(a) shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year. (Accounting and Uniform Guidelines Compliance Manual for Special Districts, Chapter 1)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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KICKAPOO CREEK CONSERVANCY DISTRICT
COMMENTS
(Continued)

BANK ACCOUNT RECONCILIATIONS

Condition and Context

The District had not designed or implemented internal controls to ensure that bank reconciliations were completed on a monthly basis. As a result of the internal control deficiency, the District did not complete depository bank reconciliations of the fund balances to the bank account balances for February 2023 to December 2023.

Criteria

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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ORDINANCES AND RESOLUTIONS

Condition and Context

The District recorded a yearly transfer in the amount of \$1,500 from the General Fund to the Cumulative Drainage Maintenance fund. As a result of an internal control deficiency, the transfer was not included in or authorized by enabling law, ordinance, or resolution.

Criteria

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

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RECORD OF HOURS WORKED

Condition and Context

The District had not designed or implemented internal controls to ensure that detailed records reflecting specific days or hours worked were maintained for the Financial Clerk during the engagement period and no such records were maintained.

Criteria

Indiana Code 5-11-9-4(b) states in part:

"The state board of accounts shall require that records be maintained showing which hours are worked each day by officers and employees: . . .

- (1) employed by more than one (1) public agency or in more than one (1) position by the same public agency . . ."

The federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and the time of day and day of week on which the employee's work week begins be kept for all employees. These requirements can be met by use of the following prescribed general forms:

General Form 99A, Employee's Service Record
General Form 99B, Employee's Earnings Record
General Form 99C, Employee's Weekly Earnings Record

General Form 99C is required only for employees who are not exempt from FLSA, are not on a fixed work schedule, and are not paid weekly.

Additional information regarding FLSA rules and regulations may be obtained from the Department of Labor.

(Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

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KICKAPOO CREEK CONSERVANCY DISTRICT
COMMENTS
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MONTHLY AND ANNUAL UPLOADS

The District had not designed or implemented internal controls to ensure that the proper documentation was uploaded to the Indiana Gateway for Government Units (Gateway) financial reporting system on a monthly and annual basis.

The files and governmental unit information that are required to be uploaded monthly include the funds ledgers summarizing total receipts, disbursements, and balances by fund, bank statements, bank reconciliations, approved District Board minutes, and outstanding checklists.

Annual upload requirements include the year-end investments, detail of receipt activity, detail of disbursement activity, current year salary ordinance, an annual vendor history report, annual funds ledger, and annual payroll history report without social security numbers.

For the period of December 2020 to December 2023, the following information was not uploaded to Gateway:

- District Board meeting minutes for December 2020, January to December 2022, and January to December 2023.
- Bank Statements for January to November 2021.
- Bank Statements, Bank Reconciliations, and Outstanding Checklists for January to December 2023.
- Fund Ledgers for January to December 2023.
- Detail of Receipts Activity for the year, Detail of Disbursements Activity for the year, Current year Salary Ordinance, Annual Vendor History Report, Annual Funds Ledger summarizing year-to-date total receipts, year-to-date disbursements, beginning and ending balances by fund, and Annual Payroll History Report, without social security numbers for January to December 2023.

KICKAPOO CREEK CONSERVANCY DISTRICT
COMMENTS
(Continued)

Criteria

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. (Amended State Examiner Directive 2018-1, Updated November 9, 2020, and effective with uploads due February 15, 2021)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

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KICKAPOO CREEK CONSERVANCY DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
General Fund	\$ 51,813	\$ 27,366	\$ 8,535	\$ 70,644	\$ 18,823	\$ 11,448	\$ 78,019
Cumulative Drainage Maintenance	<u>12,000</u>	<u>1,500</u>	<u>4,075</u>	<u>9,425</u>	<u>1,500</u>	<u>-</u>	<u>10,925</u>
Totals	<u>\$ 63,813</u>	<u>\$ 28,866</u>	<u>\$ 12,610</u>	<u>\$ 80,069</u>	<u>\$ 20,323</u>	<u>\$ 11,448</u>	<u>\$ 88,944</u>

KICKAPOO CREEK CONSERVANCY DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
General Fund	\$ 78,021	\$ 20,026	\$ 10,387	\$ 87,660	\$ 19,967	\$ 8,562	\$ 99,065
Cumulative Drainage Maintenance	<u>10,925</u>	<u>1,500</u>	<u>-</u>	<u>12,425</u>	<u>1,500</u>	<u>-</u>	<u>13,925</u>
Totals	<u>\$ 88,946</u>	<u>\$ 21,526</u>	<u>\$ 10,387</u>	<u>\$ 100,085</u>	<u>\$ 21,467</u>	<u>\$ 8,562</u>	<u>\$ 112,990</u>

KICKAPOO CREEK CONSERVANCY DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
General Fund	\$ 99,066	\$ 13,334	\$ 7,058	\$ 105,342
Cumulative Drainage Maintenance	<u>13,925</u>	<u>1,500</u>	<u>-</u>	<u>15,425</u>
Totals	<u>\$ 112,991</u>	<u>\$ 14,834</u>	<u>\$ 7,058</u>	<u>\$ 120,767</u>