

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

COMPLIANCE ENGAGEMENT REPORT

OF

BRINGHURST REGIONAL SEWER DISTRICT

CARROLL COUNTY, INDIANA

January 1, 2019 to December 31, 2023



**FILED**  
07/09/2024



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Compliance Report .....	3-4
Comments .....	5
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis.....	9-11

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Bookkeeper	Janis Beck Deana Jackson	01-01-19 to 12-31-23 01-01-24 to 12-31-24
Treasurer	William McCarty Randy Hoffman	01-01-19 to 09-25-23 09-26-23 to 12-31-24
Chair of the Sewer District Board	Robert Kingery	01-01-19 to 12-31-24



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF THE BRINGHURST REGIONAL  
SEWER DISTRICT, CARROLL COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Bringhurst Regional Sewer 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 Deana Jackson, Bookkeeper; Randy Hoffman, Treasurer; and Robert Kingery, Chair of the Sewer District Board, on June 24, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

May 29, 2024

BRINGHURST REGIONAL SEWER DISTRICT  
COMMENTS

**MONTHLY AND ANNUAL ENGAGEMENT UPLOADS**

*Condition and Context*

The District did not comply with the State Examiner Directive and failed to upload some of the required monthly and annual engagement files on the Indiana Gateway for Government Units financial reporting system for 2019, 2020, 2021, 2022, and 2023. In 2019, only the funds ledger was uploaded. In 2020 through 2022, only a handwritten list of receipts and disbursements was uploaded. In 2023, no uploads were performed.

*Criteria*

Beginning with July 2018 files, which will be due September 15, 2018, **all** cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. (State Examiner Directive 2018-1)

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)

**BANK ACCOUNT RECONCILIATIONS**

*Condition and Context*

The District performed bank reconciliations on a monthly basis; however, unidentified variances remained. At December 2021, 2022, and 2023, the unidentified amounts were \$155, \$283, and \$161, respectively.

*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."

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

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BRINGHURST REGIONAL SEWER 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
Bringhurst Regional Sewer District	\$ 68,503	\$ 45,435	\$ 41,181	\$ 72,757	\$ 45,219	\$ 44,686	\$ 73,290
Totals	<u>\$ 68,503</u>	<u>\$ 45,435</u>	<u>\$ 41,181</u>	<u>\$ 72,757</u>	<u>\$ 45,219</u>	<u>\$ 44,686</u>	<u>\$ 73,290</u>

BRINGHURST REGIONAL SEWER 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
Bringhurst Regional Sewer District	\$ 73,290	\$ 45,171	\$ 39,138	\$ 79,323	\$ 44,396	\$ 33,040	\$ 90,679
Totals	<u>\$ 73,290</u>	<u>\$ 45,171</u>	<u>\$ 39,138</u>	<u>\$ 79,323</u>	<u>\$ 44,396</u>	<u>\$ 33,040</u>	<u>\$ 90,679</u>

BRINGHURST REGIONAL SEWER 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
Bringhurst Regional Sewer District	\$ 90,863	\$ 44,097	\$ 37,296	\$ 97,664
Totals	<u>\$ 90,863</u>	<u>\$ 44,097</u>	<u>\$ 37,296</u>	<u>\$ 97,664</u>