

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

**Paul D. Joyce, CPA
State Examiner**

COMPLIANCE EXAMINATION REPORT

OF

LAPORTE COUNTY REGIONAL SEWER DISTRICT

LAPORTE COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED

03/26/2025



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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March 26, 2025

Board of Directors
LaPorte County Regional Sewer District
LaPorte County, Indiana

This report is supplemental to the audit report of the LaPorte County Regional Sewer District (District), for the period from January 1, 2022 to December 31, 2023. It has been provided as a separate report so that the reader may easily identify any 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. The finding contained herein describes the identified reportable instance of noncompliance found as a result of these procedures.

We have reviewed the supplemental report for LaPorte County Regional Sewer District prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2022 to December 31, 2023. In our opinion, the supplemental 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.

Tammy R. White, CPA
Deputy State Examiner

COMPLIANCE EXAMINATION OF
LAPORTE COUNTY REGIONAL SEWER DISTRICT
LaPorte County, Indiana
January 1, 2022 through December 31, 2023

LAPORTE COUNTY REGIONAL SEWER DISTRICT

LaPorte County, Indiana
January 1, 2022 through December 31, 2023

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LAPORTE COUNTY REGIONAL SEWER DISTRICT
SCHEDULE OF OFFICIALS
January 1, 2022 through December 31, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Marcella Kunstek	01-01-22 to 12-31-23
President of the District Board	Mitch Bishop John Carr	01-01-22 to 01-19-22 01-20-22 to 12-31-23

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the LaPorte County Regional Sewer District

We have examined the LaPorte County Regional Sewer District's ("District") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2022 through December 31, 2023. 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 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 District's compliance with specified requirements.

Our examination disclosed material noncompliance with *Accounting and Uniform Compliance Guidelines Manual for Special Districts* applicable to the District during the period of January 1, 2022 through December 31, 2023, as described in item 2023-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the District complied, in all material respects, with the aforementioned requirements during the period January 1, 2022 through December 31, 2023.


Crowe LLP

Indianapolis, Indiana
March 21, 2025

LAPORTE COUNTY REGIONAL SEWER DISTRICT
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS
January 1, 2022 through December 31, 2023

FINDING 2023-001: SCHEDULES IN ANNUAL FINANCIAL REPORT – OTHER INFORMATION

Criteria: Indiana Code 5-11-1-4(a) states, *"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality 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."*

Condition: Financial and other information are required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units (Gateway) financial reporting system. The information entered into Gateway contained the following error:

Debt and Leases

The District did not include the Bond Anticipation Note (BAN) of 2022 on their debt schedule. The schedule was updated to add the principal balance of \$3,500,000 to the schedule as of December 31, 2023. The BAN's principal and interest are not due until maturity.

LAPORTE COUNTY REGIONAL SEWER DISTRICT
EXIT CONFERENCE
January 1, 2022 through December 31, 2023

The contents of this report were discussed on March 21, 2025, with Jennifer Ransbottom, Director of Utility Management Services, and Stephen Carter, Outsourced Accountant.