

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

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

COMPLIANCE EXAMINATION REPORT

OF

PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT

DUBOIS COUNTY, INDIANA

January 1, 2022 to December 31, 2023



**FILED**  
12/19/2024



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

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December 19, 2024

Board of Trustees  
Patoka Lake Regional Water and Sewer District  
Dubois County, Indiana

This report is supplemental to the audit report of the Patoka Lake Regional Water and 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 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.

We have reviewed the Supplemental Audit Report for Patoka Lake Regional Water and Sewer District prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2022 to December 31, 2023. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

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  
PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT**

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

PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT

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

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PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT  
SCHEDULE OF OFFICIALS  
January 1, 2022 through December 31, 2023

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<u>Office</u>	<u>Official</u>	<u>Term</u>
General Manager	Doug Merkel	01-01-22 to 12-31-23
T&D Superintendent	Steven Dodd	01-01-22 to 12-31-23
Water Plant Superintendent	Adam Scherle	01-01-22 to 12-31-23
Wastewater Superintendent	Joshua Walker	01-01-22 to 12-31-23
Controller	Craig Adams	01-01-22 to 02-04-22
Controller	Vacant	02-05-22 to 03-06-22
Controller	Dylan Schaefer	03-07-22 to 12-31-23
Treasurer	Patrick Seger	01-01-22 to 12-31-22
Treasurer	Chad Riddle	01-01-23 to 12-31-23
President of the Board	John Wade	01-01-22 to 12-31-23

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of Patoka Lake Regional Water and Sewer District

We have examined Patoka Lake Regional Water and 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 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, 2022 through December 31, 2023.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
September 19, 2024

PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT  
EXIT CONFERENCE  
January 1, 2022 to December 31, 2023

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The contents of this report were discussed on September 19, 2024, with Dylan Schaefer, Controller, Steve Dodd, General Manager, Pat Seger, Board Treasurer, and Nathan Fox, Management Consultant.