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October 16, 2015

TO: THE OFFICIALS OF THE AMO-COATESVILLE CONSERVANCY
DISTRICT, HENDRICKS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Amo-Coatesville Conservancy District (Conservancy District), for the period of January 1, 2011 to December 31, 2014, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Conservancy District's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the Conservancy District.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Annual Financial Reports filed by the Conservancy District can be found on the Gateway website: <https://gateway.ifionline.org/>.


The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Current Period Comments

- *The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks was not returned.*
- *Several payments were observed in 2011, 2012, 2013, and 2014 which were not supported by adequate documentation, such as receipts, invoices, and other public records.*
- *The Fiscal Officer's Surety Bond was insufficient per the Indiana Code and/or other applicable requirements.*
- *The officials did not file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2011. In addition, the officials did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2012. The report was filed on February 5, 2013, which was five days past the due date.*

This letter is intended for the information and use of the governing body and management of the Conservancy District. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on August 17, 2015, with Ronald G. Slover, Financial Clerk and Jerry Decker, Board member.


Paul D. Joyce, CPA
State Examiner