

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF  
NATURE WORKS CONSERVANCY DISTRICT  
PORTER COUNTY, INDIANA  
January 1, 2011 to December 31, 2014



**FILED**  
10/23/2015



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Financial Clerk	Jennifer Ray	01-01-11 to 12-31-15
President of the Board of Directors	Kevin E. Steele	01-01-11 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE NATURE WORKS CONSERVANCY  
DISTRICT, PORTER COUNTY, INDIANA

This report is supplemental to our examination report of the Nature Works Conservancy District (District), for the period from January 1, 2011 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the District. It should be read in conjunction with our Financial Statements Examination Report of the District, which provides our 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 performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

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

August 6, 2015

NATURE WORKS CONSERVANCY DISTRICT  
EXAMINATION RESULTS AND COMMENTS

**OFFICIAL BOND**

The Financial Clerk's Surety Bond was insufficient per the Indiana Code. The bond was not made payable to the State of Indiana and was not recorded with the County Recorder's Office.

Indiana Code 14-33-5-18(b) states: "A financial clerk shall execute a surety bond in the manner prescribed by IC 5-4-1."

Indiana Code 5-4-1-10 states:

"All official bonds shall be payable to the state of Indiana; and every such bond shall be obligatory to such state, upon the principal and sureties, for the faithful discharge of all duties required of such officer by any law, then or subsequently in force, for the use of any person injured by any breach of the condition thereof."

Indiana Code 5-4-1-5.1 states in part:

"(b) Every elected or appointed officer, official, deputy, or employee of a political subdivision who is required by section 18 of this chapter to file an official bond for the faithful performance of duty . . . shall file the bond in the office of the county recorder in the county of residence of the officer, official, deputy, or employee . . . "

**APPROPRIATIONS**

The records presented for examination indicated that in 2012, the expenditures of the Drainage-General fund were in excess of budgeted appropriations by \$13,074.

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

NATURE WORKS CONSERVANCY DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on August 6, 2015, with Jennifer Ray, Financial Clerk; Gina Manns, Accounting Manager; Kevin Steele, President of the Board of Directors; and David Hollenbeck, Nature Works Conservancy District Attorney.