



# STATE OF INDIANA

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B45463

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October 26, 2015

TO: THE OFFICIALS OF THE OHIO COUNTY SOIL AND WATER  
CONSERVATION DISTRICT, OHIO COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Ohio County Soil and Water Conservation District (District), for the period of January 1, 2010 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 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 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 District's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/). For years 2011 and later, the Annual Financial Reports filed by the 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 District Treasurer did not obtain an individual Surety Bond for 2010, 2011, 2012, 2013, and 2014.*
- *The District Treasurer was paid without the applicable federal, state, and local taxes being withheld.*
- *The District's Treasurer's wages were reported on IRS Form 1099 instead of IRS Form W-2.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public employees (Form 100-R or its equivalent) was inaccurate for 2012, 2013, and 2014. In 2012, the difference between the Form 100-R compensation reported and the actual compensation paid for two employees ranged from \$750 to \$2,250. In 2013, the difference between the Form 100-R compensation reported and the actual compensation paid for one employee was \$3,000. In 2014, the difference between the Form 100-R compensation reported and the actual compensation paid for one employee was \$2,400.*

This letter is intended for the information and use of the governing body and management of the 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 September 2, 2015, with Beth Terrill, District Treasurer; and Linda D. Phillips, Chairman of the Board. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner