

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF

ST. JOSEPH COUNTY SOIL AND WATER  
CONSERVATION DISTRICT  
ST. JOSEPH COUNTY, INDIANA

January 1, 2011 to December 31, 2014



**FILED**  
11/13/2015



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Examination Result and Comment: Official Bond .....	4
Exit Conference.....	5
Official Response .....	6

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Alisa Courtney (Wynn)	01-01-11 to 03-08-13
	Andrew Fox	03-09-13 to 06-17-13
	Sarah Longenecker	06-18-13 to 11-24-14
	Sandra E. Hoffarth	11-25-14 to 12-31-15
President of the Board	John Dooms	01-01-11 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE ST. JOSEPH COUNTY SOIL AND WATER  
CONSERVATION DISTRICT, ST. JOSEPH COUNTY, INDIANA

This report is supplemental to our examination report of the St. Joseph County Soil and Water Conservation 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.

Any Official Response to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

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

September 3, 2015

ST. JOSEPH COUNTY SOIL AND WATER CONSERVATION DISTRICT  
EXAMINATION RESULT AND COMMENT

**OFFICIAL BOND**

The Treasurer did not obtain an individual Surety Bond for the period examined.

Indiana Code 14-32-4-22 states in part:

"The supervisors of a district shall do the following:

- (1) Provide for the execution of surety bonds for all district employees and officers who are entrusted with money or property."

ST. JOSEPH COUNTY SOIL AND WATER CONSERVATION DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on September 3, 2015, with Sandra E. Hoffarth, Treasurer.



# St. Joseph County Soil & Water Conservation District

USDA Service Center • 2903 Gary Dr., Ste. 1 • Plymouth, IN 46563 • Phone: 574-936-2024, ext. 4  
Fax: 855-496-7861 • Email: [info@stjosephswcd.org](mailto:info@stjosephswcd.org) • Website: [www.stjosephswcd.org](http://www.stjosephswcd.org)

---

September 8, 2015

State Board of Accounts  
302 W. Washington St  
Room E 418  
Indianapolis, IN 46204

RE: State Board of Accounts Audit – official response to the comments

We became aware as of August 24, 2015 by our county attorney that we are not covered under the county bond. We were told in the past that we were covered under this bond and never looked into bonds for the district. As of that date we started the process of obtaining a surety bond for our district. We are currently in the application process. Part of the application is asking for a copy of our most recent audit. I was in the middle of looking that up when we received the call on August 25, 2015 for our audit and decided to wait until this was done to finish the application. As soon as we receive the final report we will file our application and therefore have bond coverage from this point going forward.

Sandra Hoffarth

Administrative Assistant  
Treasurer  
St. Joseph County SWCD