

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF

NEWTON COUNTY SOIL AND WATER  
CONSERVATION DISTRICT  
NEWTON COUNTY, INDIANA

January 1, 2011 to December 31, 2014



**FILED**  
12/18/2015



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Rose Morgan	01-01-11 to 12-31-15
President of the Board of Supervisors	Hank Coussens	01-01-11 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

This report is supplemental to our examination report of the Newton County Soil and Water Conservation 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 Conservation District. It should be read in conjunction with our Financial Statement Examination Report of the Conservation District, which provides our opinion on the Conservation District's financial statement. 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 Results and Comments, incorporated within this report, was not verified for accuracy.

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

September 28, 2015

NEWTON COUNTY SOIL AND WATER CONSERVATION DISTRICT  
EXAMINATION RESULTS AND COMMENTS

***CREDIT CARD POLICY***

The Soil and Water Conservation District makes purchases through the use of a credit card. An approved policy authorizing the use of a credit card was not provided.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
2. Issuance and use should be handled by an official or employee designated by the board.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
5. The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
6. Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
8. If properly authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

***MILEAGE RATE***

On January 17, 2013, the governing board increased the mileage rate from the County's approved rate of \$0.51 per mile to the federal rate of \$0.565 per mile.

Some governments authorize reimbursement of meals and similar expenses to their employees and officers while on travel status through a properly adopted travel policy. In the case of a Soil and Water Conservation District, such reimbursements would be made in accordance with the County's travel policy. In general, other meals or similar expenses provided to employees or members of the governing body are not authorized. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 8)

NEWTON COUNTY SOIL AND WATER CONSERVATION DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on September 28, 2015, with Rose Morgan, Fiscal Officer, and Hank Coussens, President of the Board of Supervisors.