

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

IROQUOIS CONSERVANCY DISTRICT

JASPER COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED
01/15/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Dale E. Lehe	01-01-11 to 12-31-15
President of the Board	Russell Collins, Jr.	01-01-11 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE IROQUOIS CONSERVANCY DISTRICT, JASPER COUNTY, INDIANA

This report is supplemental to our examination report of the Iroquois 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/.

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

October 6, 2015

IROQUOIS CONSERVANCY DISTRICT
EXAMINATION RESULTS AND COMMENTS

CLAIMS

The District did not prepare claims or Accounts Payable Vouchers (APV) to support the disbursements for the examination period. Claims or APVs document the approval by the person receiving the goods or services, the audit for correctness, the approval by the disbursing officer, the allowance by the governing body having jurisdiction over allowance of such claims before they are paid, and the certification by the fiscal officer as required by state statute.

Indiana Code 5-11-10-1.6 states in part:

"(a) As used in this section, 'governmental entity' refers to any of the following: . . .

(8) A conservancy district . . .

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim . . .

(e) The certification provided for in subsection (c)(4) must be on a form prescribed by the state board of accounts."

IROQUOIS CONSERVANCY DISTRICT
EXAMINATION RESULTS AND COMMENTS
(Continued)

ANNUAL FINANCIAL REPORTS/FORM 100-R

A complete Annual Financial Report 2012 detailing the annual receipts, disbursements, and ending cash and investment balances was not filed with the State Examiner. The 2013 Annual Financial Report was not filed until October 2014.

In addition, the District's Certified Report of Names, Addresses, Duties and Compensation of Public Employee (Form 100-R or its equivalent) for 2012 and 2013 were not submitted timely. The Form 100-R must be filed during the month of January of the following year. The 2012 Form 100-R was filed on February 1, 2014, and the 2013 personnel report was filed on February 6, 2015.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

Indiana Code 5-11-13-1 states in part:

"Every state, county, city, town, township, or school official . . . shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents . . . and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts."

IROQUOIS CONSERVANCY DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on October 6, 2015, with Dale E. Lehe, Treasurer, and Russell Collins, President of the Board.