



# STATE OF INDIANA

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B46003

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March 15, 2016

TO: THE OFFICIALS OF THE DEARBORN COUNTY REGIONAL  
SEWER DISTRICT, DEARBORN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Dearborn County Regional Sewer District (District), for the period of January 1, 2009 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 auditing standards generally accepted in the United States of America. 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 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**

- *An Annual Financial Report for 2009, 2010, 2011, 2012, 2013, and 2014 was not filed with the State Examiner.*
- *In five months of 2014, no late payment penalties were charged to customers who had not made a payment on their current utility billing as required by the District's rate ordinance.*

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 January 27, 2016, with Steve H. Renihan, President of the Board; Robert Lischkge, Treasurer; and Vera Benning, Administrative Assistance. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner