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May 9, 2016

TO: THE OFFICIALS OF THE LITTLE WALNUT CREEK CONSERVANCY
DISTRICT, PUTNAM COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Little Walnut Creek Conservancy District (District), for the period of January 1, 2012 to December 31, 2015, 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 accounting 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 Annual Financial Reports filed by the District can be found on the Gateway website: <https://gateway.ifonline.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 did not have a credit card policy approved by the Board for 2012, 2013, 2014, and 2015. The Board adopted a credit card policy in January 2016.*
- *The Annual Financial Report filed on Gateway for 2012, 2013, 2014, and 2015 did not match the District's records as shown:*

Years	Fund	(Beg Bal, Receipt, Disb, End Bal) Category	Amount Per Gateway	Amount Per Township Ledger	Difference
2012	General	Receipts	\$ 157,966.39	\$ 72,019.03	\$ 85,947.36
2012	General	Disbursements	142,823.12	56,875.76	85,947.36
2013	General	Receipts	69,938.49	70,031.37	(92.88)
2013	General	Disbursements	65,072.24	65,165.12	(92.88)
2014	General	Receipts	67,861.65	147,893.15	(80,031.50)
2014	General	Disbursements	64,096.83	144,128.33	(80,031.50)
2015	General	Receipts	108,026.99	108,019.23	7.76
2015	General	Disbursements	106,094.64	106,086.88	7.76


- *The records presented for review indicated the following disbursements in excess of budgeted appropriations:*

<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2012	EBA-Debt Sinking	<u>\$ 86,078.36</u>

- *The officials did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2012. The report was filed on February 6, 2013, which was six days past the due date.*

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 March 3, 2016, with Kathy Deer, Administrative and Financial Manager. Any Official Response attached to this letter was not verified for accuracy.


 Paul D. Joyce, CPA
 State Examiner