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May 9, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Pulaski County Soil and Water Conservation 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 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 Annual Financial Reports filed by the District can be found on the Gateway website: <https://gateway.ifionline.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 Comment


- *Annual Financial Reports*

The Annual Financial Reports filed on Gateway for 2012 through 2015, did not agree with the financial activity of the District due to the double reporting of the savings account as shown below.

<u>Years</u>	<u>Fund</u>	<u>(Beg Bal, Receipt, Disb, End Bal) Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2012	General	Beg Bal	\$ 20,130.19	\$ 75,812.14	\$ 44,318.05
2012	General	End Bal	116,048.22	71,730.17	44,318.05
2013	General	Beg Bal	116,048.22	71,730.17	44,318.05
2013	General	End Bal	119,383.59	75,065.54	44,318.05
2014	General	Beg Bal	119,383.59	75,065.54	44,318.05
2014	General	End Bal	136,441.75	92,123.70	44,318.05
2015	General	Beg Bal	136,441.75	92,123.70	44,318.05
2015	General	End Bal	113,223.69	68,905.64	44,318.05

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 10, 2016, with Vera M. Gillum, Treasurer. Any Official Response to the Examination Results and Comments, incorporated within this report, was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner