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B47465

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December 30, 2016

TO: THE OFFICIALS OF THE LITTLE WEA CONSERVANCY DISTRICT,
TIPPECANOE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Little Wea Conservancy District (Conservancy), for the period of January 1, 2011 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 Conservancy'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 Conservancy.

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 Conservancy 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.

Unresolved Comment from Prior Report

- *As stated in prior Report B39793, the Conservancy did not report or withhold payroll taxes from the Board members and Secretary for 2011. From each year thereafter payroll taxes were withheld and reported.*


Current Period Comments

- *The fiscal officer did not obtain an individual Surety Bond for 2011.*
- *Depository reconciliations of the fund balances to the bank account balances were not presented for review for 2011 and the first six months of 2012.*
- *The financial institution did not return the actual canceled checks with the monthly bank statements, but instead returned an optical image of the front side only in 2011 and the first five months of 2012. The back side or endorsement side of the checks was not returned.*

- *Compensation paid to employees was not in accordance with the salary schedule for 2011, 2012, 2013, 2014, and 2015.*

This letter is intended for the information and use of the governing body and management of the Conservancy. 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 November 1, 2016, with Denice Vanderkleed, Financial Secretary. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner