



STATE OF INDIANA
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B47482

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

December 30, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Wells 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 Comments

- *The Annual Financial Report (AFR) filed for 2012, 2013, 2014, and 2015 did not match the District's records, as follows:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Ledger</u>	<u>Difference</u>
2012	General	Receipts	\$ 31,411	\$ 32,497	\$ (1,086)
2012	General	Disbursements	39,953	41,039	(1,086)
2013	General	Receipts	33,330	33,579	(249)
2013	General	Disbursements	43,733	43,982	(249)
2014	General	Receipts	34,486	35,357	(871)
2014	General	Disbursements	29,532	30,372	(840)
2014	General	Ending Balance	10,668	10,699	(31)
2015	General	Beginning Balance	10,668	10,699	(31)
2015	General	Receipts	37,898	38,575	(677)
2015	General	Disbursements	38,243	38,920	(677)
2015	General	Ending Balance	10,323	10,354	(31)

- *The District did not have the required meeting to review and adopt the AFR in accordance with Indiana Code 14-32-4-6 for 2012, 2013, 2014, and 2015.*
- *Credit card payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records in 2013, 2014, and 2015. Other invoices paid in 2014 and 2015 included balance forward amounts.*
- *Internal Revenue Service Form W-2, Wage and Tax Statement, was not issued to District employees in 2012 and 2013. Employees were paid without the District withholding federal, state, and local taxes.*

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 November 16, 2016, with Lynne Huffman, District Coordinator. Any Official Response attached to this letter was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner