

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

COMPLIANCE REPORT
OF

OWEN COUNTY SOIL AND WATER
CONSERVATION DISTRICT
OWEN COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
05/24/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
District Coordinator/Treasurer	William Peterson	01-01-12 to 04-30-12
	(Vacant)	05-01-12 to 06-24-12
	Eric LaFary	06-25-12 to 08-20-13
	(Vacant)	08-21-13 to 12-09-13
	Kelsey Thetonia	12-10-13 to 08-31-15
President of the Board of Supervisors	(Vacant)	09-01-15 to 10-25-15
	Andrea Oeding	10-26-15 to 12-31-17
	Paul Cummings	01-01-12 to 02-23-17
	(Vacant)	02-24-17 to 03-20-17
	John Trueblood	03-21-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Owen County Soil and Water Conservation District (District), for the period January 1, 2012 to December 31, 2012, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Results and Comments, incorporated within this report, was not verified for accuracy.

The Annual Financial Reports filed by the District can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

March 21, 2017

OWEN COUNTY SOIL AND WATER CONSERVATION DISTRICT
RESULTS AND COMMENTS

ANNUAL FINANCIAL REPORT

An Annual Financial Report for 2012 was not filed with the State Examiner. The District did not present a general ledger for inspection. The 2012 financial transactions were reconstructed from the 2012 bank statements and the beginning balance was obtained from the prior report. The 2012 ending balances for the reconstructed financial statements were then tied to the beginning balances for the 2013 financial statements. The financial statement is as follows:

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
General Fund	\$ 45,946	\$ 22,829	\$ 31,079	\$ 37,696

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

BANK ACCOUNT RECONCILEMENTS

Depository reconciliations of the fund balances to the bank account balances were not presented for 2012.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

OWEN COUNTY SOIL AND WATER CONSERVATION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on March 21, 2017, with Andrea Oeding, District Coordinator/Treasurer, and Chad Cooper, Board member.