

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

SUPPLEMENTAL COMPLIANCE REPORT
OF
NORTHEAST LAKE CONSERVANCY DISTRICT
JOHNSON COUNTY, INDIANA
January 1, 2011 to December 31, 2016



FILED
02/09/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Financial Clerk	Deborah A. Shutta	01-01-11 to 12-31-17
Chairman of the Board of Directors	Nick Simms Marilouise Petree David McDaniel	01-01-11 to 01-31-13 02-01-13 to 02-10-13 02-11-13 to 12-31-17



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TO: THE OFFICIALS OF THE NORTHEAST LAKE CONSERVANCY
DISTRICT, JOHNSON COUNTY, INDIANA

This report is supplemental to our examination report of the Northeast Lake Conservancy District (District), for the period from January 1, 2011 to December 31, 2016. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the District. It should be read in conjunction with our Financial Statements Examination Report of the District, which provides our opinion on the District's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Result and Comment contained herein describes the identified reportable instance 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 Examination Result and Comment, incorporated within this report, was not verified for accuracy.

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

December 28, 2017

NORTHEAST LAKE CONSERVANCY DISTRICT
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

The same comment also appeared in prior Report B39861.

Depository reconciliations of the fund balances to bank account balances were not presented for examination for 54 out of the 72 months of the examination period. Monthly reconcilements that were provided in December of each year of the examination period did reconcile to the accounting records.

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."

NORTHEAST LAKE CONSERVANCY DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on December 28, 2017, with Deborah A. Shutta, Financial Clerk, and David McDaniel, Chairman of the Board of Directors.