

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

SUPPLEMENTAL COMPLIANCE REPORT
OF
LIBERTY REGIONAL WASTEWATER DISTRICT
DELAWARE COUNTY, INDIANA
January 1, 2012 to December 31, 2016



FILED
03/09/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Examination Result and Comment: Adoption of and Training on Internal Control Standards	4
Exit Conference.....	5

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Office Manager	Kathy May	01-01-12 to 12-31-18
Superintendent	Jerry Zearbaugh	01-01-12 to 12-31-18
Treasurer	Jennifer Devine Peggy Selvey	01-01-12 to 12-31-12 01-01-13 to 12-31-18
President of the Board	Ronald Barrett	01-01-12 to 12-31-18



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 LIBERTY REGIONAL WASTEWATER
DISTRICT, DELAWARE COUNTY, INDIANA

This report is supplemental to our examination report of the Liberty Regional Wastewater District (District), for the period from January 1, 2012 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 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 Examination Result and Comment, incorporated within this report, was not verified for accuracy.

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

January 24, 2018

LIBERTY REGIONAL WASTEWATER DISTRICT
EXAMINATION RESULT AND COMMENT

ADOPTION OF AND TRAINING ON INTERNAL CONTROL STANDARDS

The District did not adopt the acceptable minimum level of internal control standards until October 2017. The required personnel did not receive training over the internal control standards and procedures.

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

LIBERTY REGIONAL WASTEWATER DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on January 24, 2018, with Kathy May, Office Manager; Peggy Selvey, Treasurer; Jerry Zearbaugh, Superintendent; Jennifer Devine, former Treasurer; and Stephen Knotte, Board member.