

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

AMO-COATESVILLE CONSERVANCY DISTRICT

HENDRICKS COUNTY, INDIANA

January 1, 2015 to December 31, 2017



**FILED**  
07/31/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Financial Clerk	Ronald Slover	01-01-15 to 12-31-18
President of the District Board	Tim Baldwin Jerry Decker	01-01-15 to 12-31-16 01-01-17 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE AMO-COATESVILLE CONSERVANCY  
DISTRICT, HENDRICKS COUNTY, INDIANA

This report is supplemental to our audit report of the Amo-Coatesville Conservancy District (District), for the period from January 1, 2015 to December 31, 2017. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the District. It should be read in conjunction with our Financial Statements Audit Report of the District, which provides our opinions on the District's financial statements. This report may be found at [www.in.gov/sboa/](http://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 Audit 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 Audit Results and Comments, incorporated within this report, was not verified for accuracy.

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

July 30, 2018

AMO-COATESVILLE CONSERVANCY DISTRICT  
AUDIT RESULTS AND COMMENTS

***ADOPTION OF INTERNAL CONTROL STANDARDS***

The District failed to adopt minimum internal control standards and procedures as required by Indiana Code 5-11-1-27(g).

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

"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; . . ."

***TRAINING ON INTERNAL CONTROL STANDARDS***

The District failed to provide training to personnel over the internal control standards as required by Indiana Code 5-11-1-27(g).

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

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

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

***CERTIFICATION ON INTERNAL CONTROL STANDARDS***

The fiscal officer improperly certified that the District had adopted internal control standards and had provided training to relevant personnel as required, when in fact it had not done either.

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

"After June 30, 2016, the fiscal officer of a political subdivision shall certify in writing that:

- (1) the minimum internal control standards and procedures defined under subsection (e) have been adopted by the political subdivision; and
- (2) personnel, who are not otherwise on leave status, have received training as required by subsection (g)(2).

The certification shall be filed with the state board of accounts at the same time as the annual financial report required by section 4(a) of this chapter is filed. The certification shall be filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

AMO-COATESVILLE CONSERVANCY DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on July 30, 2018, with Ronald Slover, Financial Clerk, and Jerry Decker, President of the District Board.