

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF  
WHITE LAKE CONSERVANCY DISTRICT  
JOHNSON COUNTY, INDIANA  
January 1, 2013 to December 31, 2017



**FILED**  
10/11/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Financial Clerk	Deborah A. Shutta	01-01-13 to 12-31-18
President of the District Board	Patricia Purkhiser Jayne Averitt	01-01-13 to 12-31-14 01-01-15 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

This report is supplemental to our audit report of the White Lake Conservancy District (District), for the period from January 1, 2013 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, which provides our opinion 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 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 Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

August 27, 2018

WHITE LAKE CONSERVANCY DISTRICT  
AUDIT RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS***

The same comment also appeared in prior Report B42941.

Depository reconciliations of the fund balances to the bank account balances were not presented for audit for 40 months during the audit period because they were prepared quarterly.

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."

WHITE LAKE CONSERVANCY DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on August 27, 2018, with Deborah A. Shutta, Financial Clerk; Mike Richards, Vice President of the District Board; and Michael R. Cripe, District Board Secretary.