

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

BEN DAVIS CONSERVANCY DISTRICT

MARION COUNTY, INDIANA

January 1, 2013 to December 31, 2017



FILED
11/21/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Secretary/Finance Officer:	
Audit Result and Comment:	
Certification on Internal Control Standards	6
Exit Conference	7
Board of Directors:	
Audit Results and Comments:	
Adoption of Internal Control Standards	10
Training on Internal Control Standards	10
Exit Conference	11

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Secretary/Treasurer	Mary Ann Willoughby	01-01-13 to 05-31-18
Secretary/Finance Officer	Angela Wirth	06-01-18 to 12-31-18
Chairman of the Board of Directors	John Thurman Fred Buckingham	01-01-13 to 12-31-16 01-01-17 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 BEN DAVIS CONSERVANCY DISTRICT, MARION COUNTY, INDIANA

This report is supplemental to our audit report of the Ben Davis 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 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 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

October 15, 2018

(This page intentionally left blank.)

SECRETARY/FINANCE OFFICER
BEN DAVIS CONSERVANCY DISTRICT

SECRETARY/FINANCE OFFICER
BEN DAVIS CONSERVANCY DISTRICT
AUDIT RESULT AND COMMENT

CERTIFICATION ON INTERNAL CONTROL STANDARDS

The Secretary/Finance Officer certified on the Annual Financial Report (AFR) for 2017, that the District had adopted minimum internal control standards and that training had been provided to personnel. However, the District had not adopted internal control standards as required by Indiana Code 5-11-1-27(g) and personnel were not trained. Therefore, the AFR for 2017 was incorrect.

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](#)."

SECRETARY/FISCAL OFFICER
BEN DAVIS CONSERVANCY DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on October 15, 2018, with Angela Wirth, Secretary/Finance Officer; John Thurman, former Chairman of the Board of Directors; Mary Ann Willoughby, former Secretary/Treasurer; and John L. Hess, Attorney.

(This page intentionally left blank.)

BOARD OF DIRECTORS
BEN DAVIS CONSERVANCY DISTRICT

BOARD OF DIRECTORS
BEN DAVIS CONSERVANCY DISTRICT
AUDIT RESULTS AND COMMENTS

ADOPTION OF INTERNAL CONTROL STANDARDS

The District had not adopt the acceptable minimum level of internal controls as required by statute.

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

Personnel did not receive training concerning internal control standards and procedures for 2016 and 2017.

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."

BOARD OF DIRECTORS
BEN DAVIS CONSERVANCY DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on October 15, 2018, with Angela Wirth, Secretary/Finance Officer; John Thurman, former Chairman of the Board of Directors; Mary Ann Willoughby, former Secretary/Treasurer; and John L. Hess, Attorney.