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December 5, 2018

Board of Trustees  
Leo-Cedarville Regional Sewer District  
PO BOX 197  
Leo, IN 46765

This report is supplemental to the audit report of the Leo-Cedarville Regional Sewer District (District), for the period from January 1, 2017 to December 31, 2017. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the District. It should be read in conjunction with the financial statement audit report of the District, which provides an 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 engaged private examiners under our review to perform the audit of the District and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for Leo-Cedarville Regional Sewer District prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2017 to December 31, 2017. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

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

**COMPLIANCE EXAMINATION OF  
LEO-CEDARVILLE REGIONAL SEWER DISTRICT  
Allen County, Indiana  
January 1, 2017 to December 31, 2017**

LEO-CEDARVILLE REGIONAL SEWER DISTRICT  
Allen County, Indiana  
January 1, 2017 to December 31, 2017

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LEO-CEDARVILLE REGIONAL SEWER DISTRICT  
SCHEDULE OF OFFICIALS  
January 1, 2017 to December 31, 2017

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Amy Shuler Rick Neff	01-01-17 to 09-01-17 09-02-17 to 12-31-17
Financial Clerk	Melissa Dafforn	01-01-17 to 12-31-17
President of the Board	David Jones	01-01-17 to 12-31-17
Operations Manager	Brad Carnes	01-01-17 to 12-31-17



Crowe LLP  
Independent Member Crowe Global

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of Leo-Cedarville Regional Sewer District

We have examined Leo-Cedarville Regional Sewer District's ("Unit") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2017, to December 31, 2017. Management of the Unit is responsible for the Unit's compliance with the specified requirements. Our responsibility is to express an opinion on the Unit's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Unit complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Unit complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

Our examination does not provide a legal determination on the Unit's compliance with specified requirements.

Our examination did not disclose material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Special Districts* applicable to the Unit during the period January 1, 2017 to December 31, 2017.

In our opinion, the Unit complied, in all material respects, with the aforementioned requirements during the period January 1, 2017 to December 31, 2017.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
November 8, 2018

LEO-CEDARVILLE REGIONAL SEWER DISTRICT  
EXIT CONFERENCE  
January 1, 2017 to December 31, 2017

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The contents of this report were discussed on November 8, 2018, with Melissa Dafforn, Financial Clerk, Phil Wagler, President of the Board, and Rick Neff, Secretary.