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January 22, 2019

Board of Trustees
West Lakes Regional Sewer District
P.O. Box 607
Rome City, IN 46784

This report is supplemental to the audit report of the West Lakes Regional Sewer 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 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/.

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 did not disclose any instances of material noncompliance.

We have reviewed the Supplemental Audit Report for West Lakes Regional Sewer District prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2015 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
WEST LAKES REGIONAL SEWER DISTRICT**

Noble County, Indiana
January 1, 2015 to December 31, 2017

WEST LAKES REGIONAL SEWER DISTRICT

Noble County, Indiana
January 1, 2015 to December 31, 2017

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WEST LAKES REGIONAL SEWER DISTRICT
SCHEDULE OF OFFICIALS
January 1, 2015 to December 31, 2017

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Cynthia Wick	01-01-15 to 12-31-15
	Paul D. Brock	01-01-16 to 02-28-17
	Charlene Bock	03-01-17 to 12-31-17
President of the Board	T. Craig Miller	01-01-15 to 12-31-15
	Howard Murray	01-01-16 to 07-31-17
	Cynthia Wick	08-01-17 to 12-31-17

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of West Lakes Regional Sewer District

We have examined West Lakes 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, 2015 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 opinion.

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

In our opinion, the Unit complied, in all material respects, with the aforementioned requirements during the period January 1, 2015 to December 31, 2017.


Crowe LLP

Indianapolis, Indiana
December 18, 2018

WEST LAKES REGIONAL SEWER DISTRICT
EXIT CONFERENCE
January 1, 2015 to December 31, 2017

The contents of this report were discussed on December 18, 2018, with Carrie Chavis, Fiscal Officer, Cynthia Wick, President of the Board, and Daryl Minter, Secretary.