

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

COMPLIANCE REPORT
OF
KENTLAND CONSERVANCY DISTRICT
NEWTON COUNTY, INDIANA
January 1, 2015 to December 31, 2018



FILED
11/13/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Financial Clerk	Judy M. King	01-01-15 to 12-31-19
Chairman of the Board of Directors	Lowell Mitchell James Sammons	01-01-15 to 12-31-18 01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE KENTLAND CONSERVANCY DISTRICT, NEWTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Kentland Conservancy District (District), Newton County, for the period of January 1, 2015 to December 31, 2018, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Results and Comments contained herein describe the identified reportable instances of non-compliance 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.

The Schedule of Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, is presented as other information. It has not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on it.

Any Official Response to the Results and Comments, incorporated within this report, was not verified for accuracy.

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

October 1, 2019

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OTHER INFORMATION - UNAUDITED

The District's Annual Financial Reports information can be found on the Indiana Gateway for Government Units (Gateway) website: <https://gateway.ifionline.org/>. The schedule presented herein is presented as other information and is derived from the District's Annual Financial Reports information and has not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, balances may differ.

KENTLAND CONSERVANCY DISTRICT
STATEMENT OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

<u>Fund</u>	<u>Cash and Investments 12-31-18</u>
General Fund	<u>\$ 142,262</u>
Total	<u><u>\$ 142,262</u></u>

KENTLAND CONSERVANCY DISTRICT
RESULTS AND COMMENTS

ADOPTION OF INTERNAL CONTROL STANDARDS

The District had not adopted the acceptable minimum level of internal control standards as defined by the Indiana State Board of Accounts.

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 . . ."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

The District certified on Gateway that it had adopted the minimum internal control standards as required by Indiana Code 5-11-1-27(e); however, during the engagement, the Financial Clerk indicated that the Board of Directors had not adopted the minimum internal control standards.

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](#)."



Town of Kentland

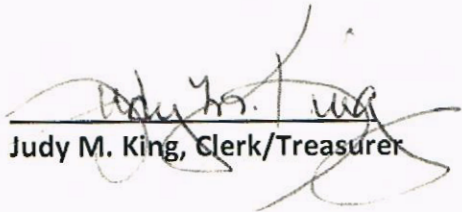
GREG LOGAN, MANAGER

October 2nd, 2019

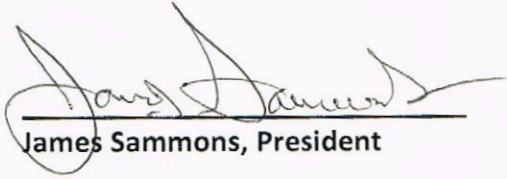
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Room E 418
Indianapolis, Indiana 45204-2765

The Kentland Conservancy District would like to respond to the comments from The Audit Report for years 2015 through 2018.

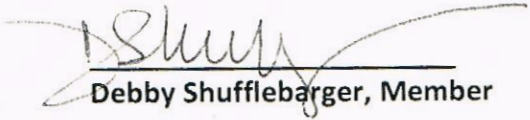
Adoption and Certification of Internal Controls has been rectified. Our Town Attorney provided The Town of Kentland with a resolution and not even thinking between Him and Myself thought this was sufficient for both The Town of Kentland and Kentland Conservancy. A Resolution #2019-10-09-02 for The Kentland Conservancy will be passed for The Internal Controls at the October 9th, 2019 meeting and I will provide this in Gateway.



Judy M. King, Clerk/Treasurer



James Sammons, President



Debby Shufflebarger, Member



David Michael Rowe, Member

KENTLAND CONSERVANCY DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on October 1, 2019, with Judy M. King, Financial Clerk, and James Sammons, Chairman of the Board of Directors.