

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

COMPLIANCE REPORT
OF

DEARBORN COUNTY SOIL AND WATER
CONSERVATION DISTRICT
DEARBORN COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
12/05/2019

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---------------------------------|-----------------|----------------------|
| Director | Rita Cutter | 01-01-15 to 07-26-15 |
| | Mary Booker | 07-27-15 to 04-15-19 |
| | (Vacant) | 04-16-19 to 10-21-19 |
| | Jessica Rayburn | 10-22-19 to 12-31-19 |
| President of the District Board | Terry Hall | 01-01-15 to 03-13-16 |
| | John Kruse | 03-14-16 to 12-31-19 |



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 DEARBORN COUNTY SOIL AND WATER
CONSERVATION DISTRICT, DEARBORN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Dearborn County Soil and Water Conservation District (District), Dearborn 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

November 4, 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.

DEARBORN COUNTY SOIL AND WATER CONSERVATION DISTRICT
 SCHEDULE OF CASH AND INVESTMENT
 BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| Fund | Cash and Investments 12-31-18 |
|--------------|-------------------------------------|
| General Fund | \$ 128,428 |
| Savings | <u>(7,008)</u> |
| Total | <u>\$ 121,420</u> |

DEARBORN COUNTY SOIL AND WATER CONSERVATION DISTRICT
RESULTS AND COMMENTS

ADOPTION OF INTERNAL CONTROL STANDARDS

The District did not adopt the acceptable minimum level of internal control standards.

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; and . . ."

TRAINING ON INTERNAL CONTROL STANDARDS

District employees, whose official duties included receiving, processing, depositing, disbursing, or otherwise having access to funds that belonged to the District, received training over internal control standards; however, no documentation of the training was provided.

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."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

The District certified on the Annual Financial Report that it had adopted the minimum internal control standards and training on those standards had been completed; however, the fiscal officer indicated that the District had not adopted the minimum internal control standards and training on internal controls documentation could not be provided.

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](#)."

DEARBORN COUNTY SOIL AND WATER CONSERVATION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on November 4, 2019, with Jessica Rayburn, Director; Patrick Holland, District Board member; and John Kruse, President of the District Board.