

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

COMPLIANCE REPORT
OF

HENDRICKS COUNTY SOIL AND WATER
CONSERVATION DISTRICT
HENDRICKS COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
12/09/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Administrative Assistant	Marlene Raisor	01-01-15 to 12-31-19
Chairman of the Board of Supervisors	Jack Nelson	01-01-15 to 12-31-15
	Andy Nicolson	01-01-16 to 12-31-17
	Mike Starkey	01-01-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE HENDRICKS COUNTY SOIL AND WATER
CONSERVATION DISTRICT, HENDRICKS COUNTY, INDIANA

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

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 30, 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.

HENDRICKS COUNTY SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE 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>\$ 59,657</u>
Total	<u><u>\$ 59,657</u></u>

HENDRICKS 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 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 and . . ."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

The District certified on the Annual Financial Report that the minimum internal control standards were adopted; however, the Administrative Assistant indicated that the District 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](#)."

HENDRICKS COUNTY SOIL AND WATER CONSERVATION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on October 30, 2019, with Marlene Raisor, Administrative Assistant, and Mike Starkey, Chairman of the Board of Supervisors.