

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

COMPLIANCE REPORT
OF

LAKE COUNTY SOIL AND WATER
CONSERVATION DISTRICT
LAKE COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
12/10/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Administrator/Treasurer	Julie Duttlinger	01-01-15 to 12-31-19
Chairman of the Board of Supervisors	Kevin Garling	01-01-15 to 12-31-19



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

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

LAKE 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 Funds	\$ <u>262,233</u>
Total	\$ <u><u>262,233</u></u>

LAKE COUNTY SOIL AND WATER CONSERVATION DISTRICT
RESULT AND COMMENT

OFFICIAL BOND

During the compliance period, the fiscal officer's annual bonds were made payable to the Lake County Soil and Water Conservation District. Official bonds are to be made payable to the State of Indiana in an amount ordered by the County legislative body.

Indiana Code 5-4-1-10 states:

"All official bonds shall be payable to the state of Indiana; and every such bond shall be obligatory to such state, upon the principal and sureties, for the faithful discharge of all duties required of such officer by any law, then or subsequently in force, for the use of any person injured by any breach of the condition thereof."

LAKE COUNTY SOIL AND WATER CONSERVATION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on October 1, 2019, with Julie Duttlinger, Administrator/Treasurer, and Kevin Garling, Chairman of the Board of Supervisors.