

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

COMPLIANCE REPORT  
OF

OHIO COUNTY SOIL AND WATER  
CONSERVATION DISTRICT  
OHIO 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>
Treasurer	Beth Terrill	01-01-15 to 12-31-19
President of the District Board	Linda Phillips	01-01-15 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Ohio County Soil and Water Conservation District (District), Ohio 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 Result and Comment contained herein describes 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 Result and Comment, incorporated within this report, was not verified for accuracy.

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

November 21, 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.

OHIO 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>\$ 28,897</u>
Total	<u><u>\$ 28,897</u></u>

OHIO COUNTY SOIL AND WATER CONSERVATION DISTRICT  
RESULT AND COMMENT

***COMPENSATION AND BENEFITS***

The District did not provide an annual salary resolution or ordinance setting and approving the salaries of the District for 2018.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Special District, Chapter 1)

OHIO COUNTY SOIL AND WATER CONSERVATION DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on November 21, 2019, with Beth Terrill, Treasurer, and Linda Phillips, President of the District Board.