



STATE OF INDIANA
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December 31, 2020

Board of Directors
West Central Conservancy District
P.O. Box 447
Danville, IN 46122

This report is supplemental to the audit report of the West Central Conservancy District (District), for the period from January 1, 2018 to December 31, 2019. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the District. It should be read in conjunction with the financial statement audit report of the District, which provides an opinion on the District's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the District and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

We have reviewed the Supplemental Audit Report for West Central Conservancy District prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2018 to December 31, 2019. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA
State Examiner

**COMPLIANCE EXAMINATION OF
WEST CENTRAL CONSERVANCY DISTRICT**

Hendricks County, Indiana
January 1, 2018 to December 31, 2019

WEST CENTRAL CONSERVANCY DISTRICT

Hendricks County, Indiana
January 1, 2018 to December 31, 2019

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WEST CENTRAL CONSERVANCY DISTRICT
SCHEDULE OF OFFICIALS
January 1, 2018 to December 31, 2019

<u>Office</u>	<u>Official</u>	<u>Term</u>
District Manager	Ron Goff	01-01-18 to 01-31-18
	Gary Padgett	02-01-18 to 12-31-19
Financial Clerk	W. James Webb	01-01-18 to 12-31-19
Chairman of the Board of Directors	Linda L. Scott	01-01-18 to 06-19-18
	Fred Freeman	06-20-18 to 12-31-19

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of West Central Conservancy District

We have examined West Central Conservancy District's ("Unit") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2018 to December 31, 2019. Management of the Unit is responsible for the Unit's compliance with the specified requirements. Our responsibility is to express an opinion on the Unit's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Unit complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Unit complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

Our examination does not provide a legal determination on the Unit's compliance with specified requirements.

In our opinion, the Unit complied, in all material respects, with the aforementioned requirements during the period January 1, 2018 to December 31, 2019.


Crowe LLP

Indianapolis, Indiana
December 18, 2020

WEST CENTRAL CONSERVANCY DISTRICT
EXIT CONFERENCE
January 1, 2018 to December 31, 2019

The contents of this report were discussed on December 15, 2020, with Fred Freeman, Chairman, Jim Webb, Financial Clerk, Gary Padgett, District Manager, Bruce Caveney, Controller, and Phil Agresta, Accountant.