



**STATE OF INDIANA**  
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B57058

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July 21, 2021

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Hancock County Soil and Water Conservation District (Special District), Hancock County, for the period of January 1, 2016 to December 31, 2020, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Special District's Annual Financial Reports filed by management can be found on the Gateway Website: [www.gateway.ifionline.org](http://www.gateway.ifionline.org).

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

**Comments**

- ***No reportable instances of noncompliance.***

This letter is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The Schedule of Cash and Investment Balances - Regulatory Basis, 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.

SCHEDULE OF CASH AND INVESTMENT  
BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2020

<u>Fund</u>	<u>Cash and Investments 12-31-20</u>
General Fund	\$ <u>29,162</u>
Total	\$ <u><u>29,162</u></u>

Any Official Response to the Comments, incorporated within this report, was not verified for accuracy.

The contents of this letter were communicated to Cynthia Newkirk, District Administrator, and Jeanie Foster, Chair of the Board of Supervisors, on June 16, 2021.

Respectfully,

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