

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

DELAWARE REGIONAL WASTEWATER DISTRICT

DELAWARE COUNTY, INDIANA

January 1, 2019 to December 31, 2020



**FILED**

12/20/2021



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Jason Richards	01-01-19 to 12-31-21
Treasurer	Pete Olson	01-01-19 to 12-31-21
President of the District Board	Ray Maynard Bill Walters	01-01-19 to 12-31-20 01-01-21 to 12-31-21



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE DELAWARE REGIONAL WASTEWATER  
DISTRICT, DELAWARE COUNTY, INDIANA

This report is supplemental to our audit report of the Delaware Regional Wastewater District (District), for the period from January 1, 2019 to December 31, 2020. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the District. It should be read in conjunction with our Financial Statement Audit Report of the District, which provides our opinions on the District's financial statement. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describes the identified reportable instance 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.

Any Official Response to the Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

December 13, 2021

DELAWARE REGIONAL WASTEWATER DISTRICT  
AUDIT RESULT AND COMMENT

**CAPITAL ASSETS**

*Condition and Context*

The District did not maintain proper documentation or a complete detailed listing which reflects acquisition values for the Schedule of Capital Assets submitted to the Indiana Gateway for Government Units financial reporting system for 2019 and 2020. The District did not perform a physical inventory at least every two years.

*Criteria*

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)



## Delaware County Regional Wastewater District

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### OFFICIAL RESPONSE

Date: 12/16/2021

Indiana State Board of Accounts  
302 West Washington St. Room E418  
Indianapolis, IN 46204-2765

Re: Delaware County Regional Wastewater District's SBOA 2019-2020 Audit

*The Delaware County Regional Wastewater District's Board of Trustees and Employees have been coordinating with the District's financial consultants, engineers, and attorneys to get an approved asset management plan and policy in place prior to this SBOA audit taking place.*

*The District will have an approved Asset Policy in place at the beginning of the 2022 fiscal year, and the District will also have the completed asset management program in 2022 as well. The capital asset policy will outline thresholds, detailed listing, and will require a physical inventory be completed at least every two years.*

Jason Richards  
Executive Director

DELAWARE REGIONAL WASTEWATER DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on December 13, 2021, with Jason Richards, Director; Penny Ring, Office Manager; Bill Walters, President of the District Board; and Mike Jacobs, District Board member.