



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

December 21, 2021

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Fayette County Soil and Water Conservation District, Fayette 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 District's Annual Financial Reports filed by management can be found on the Gateway Website: 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

BANK ACCOUNT RECONCILIATIONS

The same comment appeared in prior Report B47748.

Condition and Context

Depository reconciliations of the fund balances to the bank account balances were not conducted for any month during the engagement.

Criteria

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

ADOPTION OF AND TRAINING AND CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

The District certified on Gateway that it had adopted the minimum internal control standards as required by Indiana Code 5-11-1-27(e); however, during the engagement, the District could not provide documentation that it had adopted the minimum internal control standards.

The District certified on Gateway that all personnel defined by Indiana Code 5-11-1-27(c) had received training concerning the internal control standards adopted by the District; however, not all personnel had received training concerning the internal control standards.

Criteria

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

This report 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 report, 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

Fund	Cash and Investments 12-31-20
General Fund	\$ 3,306
Total	\$ 3,306

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

The contents of this report were communicated to Dan Weiler, Treasurer, and David M. Caldwell, President of the District Board of Supervisors, on December 6, 2021.

Respectfully,

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

FAYETTE COUNTY SOIL AND WATER CONSERVATION DISTRICT

Official Response to Fayette County SWCD Audit

December 15, 2021

We concur with the findings of the State Board of Accounts.

Corrective actions are:

The district did not have a coordinator or office manager for most of the period audited, leaving the duties to board members. The district has hired a coordinator who is receiving training on correct procedures.

Bank account reconciliations will be approved by the SWCD board and submitted via Gateway as required on a monthly basis.

The district board has undergone Internal Control Training and has adopted the internal control standards required which is on file at the district office. Evidence of this will be included in the minutes of the December, 2021 board meeting which will be submitted via Gateway after approval in the January 2022 meeting.

The district board has developed and adopted a Capital Assets Policy which is on file at the district office. Evidence of this will be included in the minutes of the December, 2021 board meeting which will be submitted via Gateway after approval in the January 2022 meeting.

We concur that Annual Financial Reports were submitted late in 2016 and 2020. The person submitting the reports was mistaken about the due date. Future AFRs will be submitted on or before the due date.

We concur that the Certified Reports of Public Employees (Form 100-R) were submitted late in 2016, 2017, 2018 and 2019. The person submitting the reports was mistaken about the due date. Future certified reports will be submitted on or before the due date.

The Coordinator's Salary was not included in the 2019 Form 100-R report. That salary was \$15.00/hour and the coordinator worked 9 hours/week for the district.

David M. Caldwell, Chairman, Fayette County SWCD
765-541-1287
davec795@gmail.com
fayetteswcd@gmail.com