

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

BEN DAVIS CONSERVANCY DISTRICT

MARION COUNTY, INDIANA

January 1, 2018 to December 31, 2020



FILED
03/01/2022

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Secretary/Finance Officer:	
Audit Result and Comment:	
Certification on Internal Control Standards	6
Official Response.....	7
Exit Conference	8
Board of Directors:	
Audit Result and Comment:	
Adoption of Internal Control Standards.....	10
Official Response.....	11
Exit Conference	12

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Secretary/Treasurer	Mary Ann Willoughby	01-01-18 to 05-31-18
Secretary/Finance Officer	Angela Wirth	06-01-18 to 12-31-22
Chair of the District Board	Fred Buckingham	01-01-18 to 12-31-22



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

TO: THE OFFICIALS OF THE BEN DAVIS CONSERVANCY DISTRICT, MARION COUNTY, INDIANA

This report is supplemental to our audit report of the Ben Davis Conservancy District (District), for the period from January 1, 2018 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 Statements Audit Report of the District, which provides our opinions 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 performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances 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 Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE
Deputy State Examiner

February 15, 2022

(This page intentionally left blank.)

SECRETARY/FINANCE OFFICER
BEN DAVIS CONSERVANCY DISTRICT

SECRETARY/FINANCE OFFICER
BEN DAVIS CONSERVANCY DISTRICT
AUDIT RESULT AND COMMENT

CERTIFICATION ON INTERNAL CONTROL STANDARDS

The same comment also appeared in prior Report B51346.

Condition and Context

The Secretary/Finance Officer certified on the Annual Financial Report (AFR) for 2018, 2019, and 2020, that the District had adopted minimum internal control standards. However, the District had not adopted internal control standards as required by Indiana Code 5-11-1-27(g). Therefore, the AFR for 2018, 2019, and 2020 were incorrectly certified.

Criteria

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](#)."



Hess • Hess &
Donnelson LLP

Attorneys at Law

Phone: 317-844-1377 | Fax: 317-844-1408
www.hhdlegal.com

February 24, 2022

State Board of Accounts
302 West Washington Street, Room E 418
Indianapolis, IN 46204-2765
Via Email to: officialresponse@sboa.in.gov

Re: Ben Davis Conservancy District
OFFICIAL RESPONSE
Period Examined: January 1, 2018 to December 31, 2020
Audit Result and Comment: Certification of Internal Control Standards

Ladies and Gentlemen:

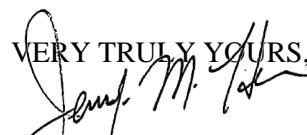
I represent the Ben Davis Conservancy District (“District”). Please consider this to be the official response of the Ben Davis Conservancy District concerning an audit performed for the periods of January 1, 2018 to December 31, 2020. During this audit, it was concluded in the Audit Response and Comment that:

The Secretary/Finance Officer certified on the Annual Financial Report (AFR) for 2018, 2019, and 2020 that the District had adopted a minimum internal control standards. However, the District had not adopted internal control standards as required by Indiana Code 5-11-1-27(g). Therefore, the AFR for 2018, 2019, and 2020 were incorrectly certified.

The position of Secretary/Finance Officer changed from MaryAnn Willoughby to Angela Wirth on May 31, 2018. After this finding was brought to our attention, we learned that each believed that the other had adopted a minimum standard of internal controls in compliance with Indiana Code 5-11-1-27(g). Further, while the internal controls standard may not have been adopted during this time, the District was in compliance with the spirit of Indiana Code 5-11-1-27(g) as District personnel (as defined by I.C. 5-1-1-27(c)) did complete annual training concerning internal control standards developed or designated approved by the Indiana State Board of Accounts on an annual basis as demonstrated by the certification provided during the audit.

Furthermore, the District adopted Ordinance No 2022-1, Internal Control Standards Ordinance on February 10, 2022, a copy of which is attached hereto and made a part of this response.

Should you have any questions, please feel free to contact myself or Angela Wirth, the Ben Davis Secretary/Finance Officer at 317-241-2941.

VERY TRULY YOURS,

JENNIFER M. HESS

*Additional documentation
will be made available
upon request to the Indiana
State Board of Accounts*

John L. Hess (1948-2020)

Jennifer M. Hess | 2000 E. 116th Street, Suite 106 | Carmel, IN 46032

Jayme E. Donnelson | 540 N. Rangeline Road | Carmel, IN 46032

SECRETARY/FINANCE OFFICER
BEN DAVIS CONSERVANCY DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on February 15, 2022, with Angela Wirth, Secretary/Finance Officer; Fred Buckingham, Chair of the District Board; and Jennifer Hess, Attorney.

BOARD OF DIRECTORS
BEN DAVIS CONSERVANCY DISTRICT

BOARD OF DIRECTORS
BEN DAVIS CONSERVANCY DISTRICT
AUDIT RESULT AND COMMENT

ADOPTION OF INTERNAL CONTROL STANDARDS

The same comment also appeared in prior Report B51346.

Condition and Context

The District had not adopted the acceptable minimum level of internal control standards as required by statute.

Criteria

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

"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; . . ."



Hess • Hess &
Donnelson LLP

Attorneys at Law

Phone: 317-844-1377 | Fax: 317-844-1408
www.hhdlegal.com

February 24, 2022

State Board of Accounts
302 West Washington Street, Room E 418
Indianapolis, IN 46204-2765
Via Email to: officialresponse@sboa.in.gov

Re: Ben Davis Conservancy District
OFFICIAL RESPONSE
Period Examined: January 1, 2018 to December 31, 2020
Audit Result and Comment: Adoption of Internal Control Standards

Ladies and Gentlemen:

I represent the Ben Davis Conservancy District (“District”). Please consider this to be the official response of the Ben Davis Conservancy District concerning an audit performed for the periods of January 1, 2018 to December 31, 2020. During this audit, it was concluded in the Audit Response and Comment that:

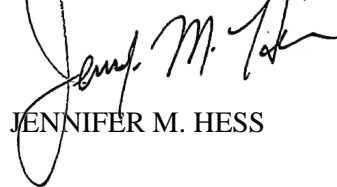
The Ben Davis Conservancy District has not adopted acceptable minimum standards of internal controls as required by statute.

The position of Secretary/Finance Officer changed from MaryAnn Willoughby to Angela Wirth on May 31, 2018. Each believed that the other had adopted a minimum standard of internal controls in compliance with Indiana Code 5-11-1-27(g). Further, while the internal controls standard may not have been adopted during this time, the District was in compliance with the spirit of Indiana Code 5-11-1-27(g) as District personnel (as defined by I.C. 5-1-1-27(c)) did complete annual training concerning internal control standards developed or designated approved by the Indiana State Board of Accounts on an annual basis as demonstrated by the certification provided during the audit.

Furthermore, the District adopted Ordinance No 2022-1, Internal Control Standards Ordinance on February 10, 2022, a copy of which is attached hereto and made a part of this response which remedies this finding.

Should you have any questions, please feel free to contact myself or Angela Wirth, the Ben Davis Secretary/Finance Officer at 317-241-2941.

VERY TRULY YOURS,



JENNIFER M. HESS

*Additional documentation
will be made available
upon request to the Indiana
State Board of Accounts*

John L. Hess (1943-2020)

Jennifer M. Hess | 2000 E. 116th Street, Suite 106 | Carmel, IN 46032

Jayne E. Donnelson | 540 N. Rangeline Road | Carmel, IN 46032

BOARD OF DIRECTORS
BEN DAVIS CONSERVANCY DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on February 15, 2022, with Angela Wirth, Secretary/Finance Officer; Fred Buckingham, Chair of the District Board; and Jennifer Hess, Attorney.