



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
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December 27, 2022

Board of Trustees
Patoka Lake Regional Water and Sewer District
2647 N State Road 545
Dubois, IN 47527

This report is supplemental to the audit report of the Patoka Lake Regional Water and Sewer District (District), for the period from January 1, 2020 to December 31, 2021. 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 Patoka Lake Regional Water and Sewer District prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2020 to December 31, 2021. 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 cursive script that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

**COMPLIANCE EXAMINATION OF
PATOKA LAKE REGIONAL WATER & WASTEWATER DISTRICT**

Dubois County, Indiana
January 1, 2020 to December 31, 2021

PATOKA LAKE REGIONAL WATER & WASTEWATER DISTRICT

Dubois County, Indiana
January 1, 2020 to December 31, 2021

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PATOKA LAKE REGIONAL WATER & WASTEWATER DISTRICT
SCHEDULE OF OFFICIALS
January 1, 2020 to December 31, 2021

<u>Office</u>	<u>Official</u>	<u>Term</u>
General Manager	Doug Merkel	06-01-15 to 12-31-21
Operations Manager	Shawn Kluesner	06-01-15 to 09-30-21
T&D Superintendent	Steven Dodd	10-01-21 to 12-31-21
Water Plant Superintendent	Jerry Allstott	01-01-15 to 09-30-21
Water Plant Superintendent	Adam Scherle	10-01-21 to 12-31-21
Wastewater Superintendent	Troy Wheeler	01-01-15 to 05-29-20
Wastewater Superintendent	Joshua Walker	05-30-20 to 12-31-21
Controller	Craig Adams	10-26-15 to 12-31-21
Treasurer	Patrick Seger	01-01-17 to 12-31-21
President of the Board	John Wade	01-01-18 to 12-31-21

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of Patoka Lake Regional Water and Wastewater District

We have examined Patoka Lake Regional Water and Wastewater 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, 2020 to December 31, 2021. 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 opinion.

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Unit complied, in all material respects, with the aforementioned requirements during the period January 1, 2020 to December 31, 2021.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
December 20, 2022

PATOKA LAKE REGIONAL WATER & WASTEWATER DISTRICT
EXIT CONFERENCE
January 1, 2020 to December 31, 2021

The contents of this report were discussed on December 20, 2022 with Dylan Schaefer, Controller, Doug Merkel, General Manager, Pat Seger, Board Treasurer, and Nathan Fox, Management Consultant.