



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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February 14, 2023

TO: THE OFFICIALS OF THE TAMERIX LAKE REGIONAL SEWER
DISTRICT, BARTHOLOMEW COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Tamerix Lake Regional Sewer District (District), Bartholomew County, for the period of January 1, 2018 to December 31, 2021, 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

LATE SUBMISSION OF ANNUAL FINANCIAL REPORT

Condition and Context

The District's Annual Financial Report for 2018, 2019, and 2020 was not filed electronically until January 18, 2023, which was 1,418, 1,053, and 687 days past the due date.

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](#)."

TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

District employees whose official duties included receiving, processing, depositing, disbursing, or otherwise having access to funds that belonged to the District had not received training over internal control standards that was developed or approved by the Indiana State Board of Accounts.

Criteria

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

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

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

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 As of December 31, 2021

Fund	Cash and Investments 12-31-21
Tamerix Lake Regional Sewer District General Fund	\$ 137,008
Total	\$ 137,008

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

The contents of this report were communicated to Tom Bailey, Treasurer, and Bill Johnson, President of the District Board, on February 6, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner

Tamerix Lake Regional Sewer District
PO Box 2266
Columbus, IN 47202-2266

Date: February 15, 2023

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

Official Response: 2023 Audit of the Tamerix Lake Regional Sewer District

To whom it may concern:

The board of the Tamerix Lake RSD wish to file an official response to the Compliance Results and Comments from our 2023 audit. The audit notes two comments. For each comment we wish to provide additional context and background.

Comment 1: Late Submission of Annual Financial Report

Condition and Context:

The District's Annual Financial Report for 2018, 2019, and 2020 was not filed electronically until January 18, 2023, which was 1,418, 1,053, and 687 days past the due date.

Response:

- We acknowledge the comment as a statement of fact.
- We note that TLRSD was not onboarded to SBOA reporting or other requirements until January 2022, well past the original due dates of the 2018, 2019, and 2020 AFRs.
- We note that our onboarding focused attention on reporting for 2021. It was unclear how much Gateway reporting to catch up for prior years, even with repeated requests for guidance.

Comment 2: Training on Internal Controls Standards

Condition and Context:

District employees whose official duties included receiving, processing, depositing, disbursing, or otherwise having access to funds that belonged to the District had not received training over internal control standards that was developed or approved by the State Board of Accounts.

Response:

- We acknowledge that TLRSD district officials have not been trained specifically on the SBOA controls webinar found at <https://www.in.gov/sboa/political-subdivisions/internal-control-standards/>. Nor has the training been documented on the specific certification form linked on the web page.
- We note that our onboarding to SBOA requirement in January 2022 did not identify specific internal controls training requirements. Instead, our understanding was the requirement to create and adopt an internal controls policy, and to train district officials on the adopted policy.
- The TLRSD internal controls policy was finalized and trained to all district officials in Q1 2022, as documented in our March 2022 board meeting minutes.

Respectfully,
William Johnson
President – Tamerix Lake RSD