

**CAMDEN COUNTY SOIL  
CONSERVATION DISTRICT**

**West Berlin, New Jersey**

**REPORT OF AUDIT**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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**Report dated August 17, 2015**

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**CAMDEN COUNTY SOIL CONSERVATION DISTRICT**

**ROSTER OF OFFICIALS**

**JUNE 30, 2015**

**BOARD OF SUPERVISORS**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Dennis Dougherty	District Chairman	2018
Philip Kunkle	Vice Chairman	2017
Louis Parzanese	Secretary	2016
Robert Carter	Treasurer	2017
Michael Rigolizzo	Member	2016

**District Staff**

Craig McGee	District Manager
Karen Mullen	Natural Resource Conservation Specialist

# NIGHTLINGER, COLAVITA & VOLPA

*A Professional Association*

*Certified Public Accountants*

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August 17, 2015

## **INDEPENDENT AUDITOR'S REPORT**

Board of Supervisors  
Camden County Soil Conservation District  
423 Commerce Lane  
Suite 1  
West Berlin, New Jersey 08091

Ladies and Gentlemen:

### **Report on Financial Statements**

We have audited the accompanying financial statements of the Camden County Soil Conservation District as of June 30, 2015 and the related statements of activities and changes in net position and of cash flows for the year then ended, which collectively comprise the Camden County Soil Conservation District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Camden County Soil Conservation District's 2014 financial statements and in our report dated September 17, 2014, we expressed unmodified opinions on the respective financial statements of financial position, activities and changes in net position and cash flows. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in **Government Auditing Standards** issued by the Comptroller General of the United States; and the audit requirements prescribed by the Department of Agriculture's Manual, as required by the New Jersey State Soil Conservation Committee. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Camden County Soil Conservation District as of June 30, 2015, and the changes in net position and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America and requirements prescribed by the State Soil Conservation Committee, Department of Agriculture, State of New Jersey.

### **Other Matters**

#### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Camden County Soil Conservation District's, financial statements as a whole. The accompanying introductory section and other supplementary information such as the schedule of budget versus actual expenditures, schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis and are not a required part of the financial statements.

The accompanying supplementary schedules of expenditures of budget versus actual expenditures and schedule of expenditures of federal awards and state assistance are presented for purposes of additional analysis as required by the State of New Jersey, Department of Agriculture, and State Soil Conservation Committee. These schedules were derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subject to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with **Government Auditing Standards**, we have also issued a report dated August 17, 2015 on our consideration of the Camden County Soil Conservation District's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Respectfully submitted,

**NIGHTLINGER, COLAVITA & VOLPA, P.A.**

Raymond Colavita, C.P.A.  
Registered Municipal Accountant

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August 17, 2015

## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Supervisors  
Camden County Soil Conservation District  
423 Commerce Lane  
Suite 1  
West Berlin, New Jersey 08091

Gentlemen:

We have audited the financial statements of the Camden County Soil Conservation District as of and for the year ended June 30, 2015, and have issued our report thereon dated August 17, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States and audit requirements prescribed by the State Soil Conservation Committee, Department of Agriculture, State of New Jersey.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.