

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

AUDIT REPORT
OF

1937 FIREFIGHTERS' PENSION PLAN
CITY OF SOUTH BEND
ST. JOSEPH COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
09/30/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Pension Officials	2
Transmittal Letter	3
Audit Result and Comment: Collection of Amounts Due	4
Exit Conference.....	5

PENSION OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Pension Secretary	Chris Rose	01-01-12 to 12-31-13
Fire Chief	Howard W. Buchanan, II Stephen F. Cox	01-01-12 to 02-01-12 02-02-12 to 12-31-15
City Controller	Mark Neal	01-01-12 to 12-31-15
Mayor	Pete M. Buttigieg	01-01-12 to 12-31-15
President of the Common Council	Derek D. Dieter	01-01-12 to 12-31-13



STATE OF INDIANA
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TO: THE OFFICIALS OF THE CITY OF SOUTH BEND

We have audited the records of the 1937 Firefighters' Pension Plan for the period from January 1, 2012 to December 31, 2012, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Comprehensive Annual Financial Report of the City of South Bend for the year 2012.

STATE BOARD OF ACCOUNTS

June 10, 2013

1937 FIREFIGHTERS' PENSION PLAN
CITY OF SOUTH BEND
AUDIT RESULT AND COMMENT

COLLECTION OF AMOUNTS DUE

The Fire Pension Board minutes show that a retiree died on September 10, 2012, but the Fire Pension Fund shows that a full retirement benefit was paid to the retiree for the full month of September and a reduced benefit amount was paid to the retiree for October. The Pension Secretary explained to us that he may have forgotten to void the September benefit payment. On March 28, 2013, the City reduced the death benefit payment to the retiree's heirs by the amount of \$2,502.35, which in effect refunded the overpayment.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

1937 FIREFIGHTERS' PENSION PLAN
CITY OF SOUTH BEND
EXIT CONFERENCE

The contents of this report were discussed on April 9, 2013, with Chris Rose, Pension Secretary. The official concurred with our audit finding.

The contents of this report were discussed on June 5, 2013, with Mark Neal, City Controller, and Pete M. Buttigieg, Mayor; and also on June 10, 2013, with Derek D. Dieter, President of the Common Council. The officials indicated that they would be responding to the report, but an Official Response was not received.