



STATE OF INDIANA
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B44340

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October 23, 2014

TO: THE OFFICIALS OF THE INDEPENDENCE FIRE
PROTECTION DISTRICT, MADISON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Independence Fire Protection District (District), for the period of January 1, 2012 to December 31, 2013, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the District's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the District.

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 Annual Financial Reports filed by the District can be found on the Gateway website: <https://gateway.ifionline.org/>.

The Comment contained herein describes 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.

Current Period Comment

- *The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the checks. For 2013, the back side or endorsement side of the checks was not returned.*

This letter is intended for the information and use of the governing body and management of the District. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on October 1, 2014, with William Beeler, Fiscal Officer. Any Official Response attached to this letter was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

From: laurabeeler@aol.com
To: [Baker, Tammy](#); [David, Lisa](#)
Subject: Audit
Date: Thursday, October 02, 2014 11:47:25 AM

Official Response

I wanted to respond to a couple things. I did obtain check copies from our bank, but they only did front sides of some. They said the backs of some were not available.

Thank you again,

Bill Beeler
Independence Fire Protection District Financial Officer