



STATE OF INDIANA
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B46755

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

August 11, 2016

TO: THE OFFICIALS OF THE SOUTHEAST DAVIESS FIRE
PROTECTION DISTRICT, DAVIESS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Southeast Daviess Fire Protection District (District), for the period of January 1, 2012 to December 31, 2015, 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 auditing standards generally accepted in the United States of America. 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 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.

Current Period Comments

- *The Annual Financial Report (AFR) for 2015 was not filed electronically until April 10, 2016, which was 41 days past the due date.*
- *Employees were paid without federal, state, and local taxes being withheld.*
- *Internal Revenue Service Form W-2 was not issued for all employees.*
- *The AFR filed for 2014 did not match the District's ledger as shown below:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per</u> <u>AFR</u>	<u>Amount Per</u> <u>Township Ledger</u>	<u>Difference</u>
2014	Operating	Receipts	\$ 118,855.10	\$ 118,665.50	\$ 189.60
2014	Operating	Disbursements	93,917.72	94,189.14	(271.42)
2014	Operating	End Bal	193,702.84	193,241.82	461.02

- *The Certified Report of Names, Addresses, Duties, and Compensations of Public Employees (Form 100-R or its equivalent) was incomplete. The District did not consider the volunteer firemen or the Board members as employees.*

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 June 9, 2016, with Deborah Schwartz, Fiscal Officer. Any Official Response attached to this letter was not verified for accuracy.

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