

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

JOHNSON TOWNSHIP FIRE DISTRICT

KNOX COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED
11/07/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Earl Ruppel	01-01-11 to 12-31-16
President of the Board	Donald Farrell Cary Keller	01-01-11 to 12-31-14 01-01-15 to 12-31-16



STATE OF INDIANA
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TO: THE OFFICIALS OF THE JOHNSON TOWNSHIP FIRE DISTRICT, KNOX COUNTY, INDIANA

This report is supplemental to our examination report of the Johnson Township Fire District (Fire District), for the period from January 1, 2011 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Fire District. It should be read in conjunction with our Financial Statements Examination Report of the Fire District, which provides our opinion on the Fire District's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

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

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

September 22, 2016

JOHNSON TOWNSHIP FIRE DISTRICT
EXAMINATION RESULTS AND COMMENTS

COMPENSATION AND BENEFITS

Compensation and benefits were paid to Board members whom were not issued an Internal Revenue Service Wage and Tax Statement Form W-2.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 14)

APPROPRIATIONS

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2012	Fire Debt Service	\$ 2,274

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

JOHNSON TOWNSHIP FIRE DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on September 22, 2016, with Earl Ruppel, Fiscal Officer.