

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

OWENSVILLE-MONTGOMERY TOWNSHIP FIRE PROTECTION DISTRICT

GIBSON COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

09/14/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Capital Assets.....	4
Annual Financial Report - Other Information.....	4
Exit Conference.....	5

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Georgia Straw	01-01-22 to 12-31-23
President of the District Board	Jeff Roberts	01-01-22 to 12-31-23



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AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE OWENSVILLE-MONTGOMERY TOWNSHIP
FIRE PROTECTION DISTRICT, GIBSON COUNTY, INDIANA

This report is supplemental to the audit report of the Owensville-Montgomery Township Fire Protection District (District), for the period from January 1, 2022 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the District. It should be read in conjunction with the Financial Statement Audit Report of the District, which provides our opinions on the District's financial statement. 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 Audit 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 Audit Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE
Deputy State Examiner

August 29, 2023

OWENSVILLE-MONTGOMERY TOWNSHIP FIRE PROTECTION DISTRICT
AUDIT RESULTS AND COMMENTS

CAPITAL ASSETS

A similar comment also appeared in prior Report B54009, entitled *CAPITAL ASSETS*.

Condition and Context

The District has a capital assets policy; however, it did not maintain a detailed listing of all capital assets owned.

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

ANNUAL FINANCIAL REPORT - OTHER INFORMATION

Condition and Context

Financial and other information are required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units (Gateway) financial reporting system. The District's AFR information entered into Gateway contained the following errors:

Capital Assets

The District did not maintain an adequate detailed listing of capital assets. As a result, the capital assets entered into Gateway could not be verified, and the Schedule of Capital Assets was not presented as Other Information in the Financial Statement Audit Report of the District.

Leases and Debt

The New Fire Truck notes and loans payable ending principal balance and principal due within one year was overstated in the amount of \$13,394 and \$72,312, respectively.

Adjustments were proposed, accepted by the District, and made to the Schedule of Leases and Debt presented as Other Information in the Financial Statement Audit Report of the District.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

OWENSVILLE-MONTGOMERY TOWNSHIP FIRE PROTECTION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on August 29, 2023, with Georgia Straw, Fiscal Officer, and Jim Robinson, District Board member.