

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

COMPLIANCE EXAMINATION REPORT

OF

OWEN-SALT CREEK TOWNSHIP FIRE PROTECTION DISTRICT

JACKSON COUNTY, INDIANA

January 1, 2018 to December 31, 2022



**FILED**  
11/27/2023



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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November 27, 2023

To: The Officials of the Owen-Salt Creek Township Fire Protection District  
Owen-Salt Creek Township Fire Protection District  
5742 N. Cleveland St.  
Norman, IN 47264

This report is supplemental to the audit report of the Owen-Salt Creek Township Fire Protection District (District), for the period from January 1, 2018 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the District. It should be read in conjunction with the financial statement audit report of the District, which provides an opinion on the District's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the District and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for the Owen-Salt Creek Township Fire Protection District prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2018 to December 31, 2022. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

We call your attention to the finding in the report on page 3.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA  
Deputy State Examiner

OWEN-SALT CREEK TOWNSHIP FIRE PROTECTION DISTRICT  
Jackson County, Indiana  
January 1, 2018 to December 31, 2022

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OWEN-SALT CREEK TOWNSHIP FIRE PROTECTION DISTRICT  
SCHEDULE OF OFFICIALS  
January 1, 2018 to December 31, 2022

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Zachary Sovern	01-01-18 to 12-31-22
President of the Board	Steve A. Wray	01-01-18 to 12-31-22

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Owen-Salt Creek Township Fire Protection District

We have examined the Owen-Salt Creek Township Fire Protection District ("Unit") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2018 to December 31, 2022. Management of the Unit is responsible for the Unit's compliance with the specified requirements. Our responsibility is to express an opinion on the Unit's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Unit complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Unit complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Unit's compliance with specified requirements.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Special Districts* applicable to the Unit during the period January 1, 2018 to December 31, 2022, as described in items 2022-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the Unit complied, in all material respects, with the aforementioned requirements during the period January 1, 2018 to December 31, 2022.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
November 9, 2023

OWEN-SALT CREEK TOWNSHIP FIRE PROTECTION DISTRICT  
SCHEDULE OF EXAMINATION AND FINDINGS  
January 1, 2018 to December 31, 2022

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**FINDING 2022-001: SUPPORTING DOCUMENTATION**

**Criteria:** Chapter 1 of the *Accounting and Uniform Compliance Guidelines Manual For Special Districts* states in part, “*Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee.*”

**Condition:** During testing of disbursements, we noted instances in which supporting documentation provided was only a hand written document and no other invoice or voucher documentation that could be traced back to the disbursements being tested.

OWEN-SALT CREEK TOWNSHIP FIRE PROTECTION DISTRICT  
EXIT CONFERENCE  
January 1, 2018 to December 31, 2022

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The contents of this report were discussed on November 9, 2023 with Zachary Sovern, Fiscal Officer, and Steve Wray, President of the Board.