

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

COMPLIANCE ENGAGEMENT REPORT

OF

NEW WASHINGTON FIRE PROTECTION DISTRICT

CLARK COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

12/13/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Dale Brown	01-01-19 to 12-31-23
Chair of the District Board	Roger Stricker	01-01-19 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE NEW WASHINGTON FIRE
PROTECTION DISTRICT, CLARK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the New Washington Fire Protection District (District), for the period of January 1, 2019 to December 31, 2022. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the District as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

Any comments contained herein describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on it, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/> and the Fire Protection District's Annual Financial Reports filed by management can be found on the Gateway website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Dale Brown, Fiscal Officer; Paula D. Schindler, Secretarial Accountant; and Roger Sticker, Chair of the Board, on December 5, 2023.



Beth Kelley, CPA, CFE
Deputy State Examiner

December 5, 2023

COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

NEW WASHINGTON FIRE PROTECTION DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
Excess Levy	\$ 53	\$ -	\$ -	\$ 53	\$ -	\$ -	\$ 53
Operating General	104,563	282,061	241,535	145,089	301,997	253,252	193,834
Rainy Day Fund	34,741	-	-	34,741	-	-	34,741
Totals	<u>\$ 139,357</u>	<u>\$ 282,061</u>	<u>\$ 241,535</u>	<u>\$ 179,883</u>	<u>\$ 301,997</u>	<u>\$ 253,252</u>	<u>\$ 228,628</u>

NEW WASHINGTON FIRE PROTECTION DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Excess Levy	\$ 53	\$ -	\$ -	\$ 53	\$ -	\$ -	\$ 53
Cumulative Fire	-	71,321	-	71,321	74,948	-	146,269
Operating General	193,834	309,978	303,410	200,402	325,659	358,179	167,882
Rainy Day Fund	34,741	-	-	34,741	-	-	34,741
Totals	\$ 228,628	\$ 381,299	\$ 303,410	\$ 306,517	\$ 400,607	\$ 358,179	\$ 348,945