



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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December 4, 2023

TO: THE OFFICIALS OF RILEY FIRE PROTECTION DISTRICT, VIGO COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Riley Fire Protection District (District), Vigo County, for the period of January 1, 2021 to December 31, 2022, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

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 District's Annual Financial Reports filed by management can be found on the Gateway Website: www.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.

Comments

SUPPORTING DOCUMENTATION

Condition and Context

The officers of the District, including the Fiscal Officer, received payment at year end; however, the District could not provide supporting documentation on how this amount was determined. The Fiscal Officer received \$550 at the end of 2021 and 2022, and members of the governing body received \$225 at the end of 2021 and 2022.

Criteria

Indiana Code 36-8-11-14(c) states:

"Each trustee may receive not more than one hundred dollars (\$100) a day for each day devoted to the work of the district. In addition, each trustee may be reimbursed for actual expenses, including traveling expense at a rate equivalent to that provided by statute for state employees. Claims for expense reimbursement must be accompanied by an itemized written statement and approved by a recorded motion of the board."

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. (Accounting and Uniform Compliance Guidelines Manual for Special District, Chapter 1)

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.

The Schedule of Cash and Investment Balances - Regulatory Basis is presented as other information. It has not been subjected to any auditing procedures, and, accordingly, we do not express an opinion or provide any assurance on it.

SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
As of December 31, 2022

| Fund | Cash and Investments 12-31-22 |
|-------------------|-------------------------------------|
| General Fund | \$ 153,491 |
| Debt Service Fund | 12,411 |
| Cumulative Fund | <u>103,849</u> |
| Total | <u>\$ 269,751</u> |

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

The contents of this report were communicated to Jeffrey Fisher, Fiscal Officer; Vern Tincher, President of the District Board; Scott Fisher, Secretary of the District Board; Bill Bryan, District Board member; and Cynthia K. Hart, Bookkeeper, on November 30, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner