

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF  
LAKE RIDGE FIRE PROTECTION DISTRICT  
LAKE COUNTY, INDIANA  
January 1, 2011 to December 31, 2014



**FILED**  
11/06/2015



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Office Manager	Susan Kelly	01-01-11 to 12-31-15
Chairperson of the Board of Fire Trustees	Louise Neese	01-01-11 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE LAKE RIDGE FIRE PROTECTION DISTRICT, LAKE COUNTY, INDIANA

This report is supplemental to our examination report of the Lake Ridge Fire Protection District (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 District. It should be read in conjunction with our Financial Statements Examination Report of the District, which provides our 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 performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Result and Comment contained herein describes 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 Responses to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

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

August 17, 2015

LAKE RIDGE FIRE PROTECTION DISTRICT  
EXAMINATION RESULT AND COMMENT

***OFFICIAL BONDS***

The Office Manager's bond was made payable to the Lake Ridge Fire Protection District. However, all official bonds are to be made payable to the State of Indiana.

Indiana Code 5-4-1-10 states:

"All official bonds shall be payable to the state of Indiana; and every such bond shall be obligatory to such state, upon the principal and sureties, for the faithful discharge of all duties required of such officer by any law, then or subsequently in force, for the use of any person injured by any breach of the condition thereof."

LAKE RIDGE FIRE PROTECTION DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on August 17, 2015, with Susan Kelly, Office Manager, and Louise Neese, Chairperson of the Board of Fire Trustees.