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March 3, 2016

TO: THE OFFICIALS OF THE LEAVENWORTH FIRE PROTECTION
DISTRICT, CRAWFORD COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Leavenworth Fire Protection District (Fire District), for the period of November 19, 2010 to December 31, 2014, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Fire District's financial statements, we did not follow auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any basic financial statement of the Fire District.

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 Fire District's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, the Annual Financial Reports filed by the Fire District can be found on the Gateway website: <https://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.

Current Period Comments

- *Board members were paid for attending meetings without federal, state, and local taxes being withheld during 2011, 2012, 2013, and 2014.*
- *W-2s were not issued for all Board members who were paid for attending meetings during 2011, 2012, 2013, and 2014.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was incomplete for 2014. The 100-R did not contain the compensation paid to Board members for attending meetings.*

This letter is intended for the information and use of the governing body and management of the Fire District. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on January 14, 2016, with Gary D. Wiseman, Treasurer, and Jeff Lahue, District Board President.


Paul D. Joyce, CPA
State Examiner