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April 8, 2016

TO: THE OFFICIALS OF THE SOUTH VIGO TOWNSHIP FIRE DISTRICT, KNOX COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the South Vigo Township Fire District (District), for the period of January 1, 2011 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 District's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the South Vigo Township 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 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.

Unresolved Comments from Prior Report

- *Not all minutes of meetings of the governing body were available for examination.*
- *Prescribed forms were not in use.*
- *Annual Financial Reports (AFR) were not filed electronically for 2011, 2012, 2013, and 2014. The following schedule details the differences between AFR and the ledger.*

Years	Fund	(Beg Bal, Receipt, Disb, End Bal) Category	Amount Per AFR	Amount Per District Ledger	Difference
2011	General	Beginning Balance	\$ -	\$ 286,756.00	\$ (286,756.00)
2011	General	Receipt	-	93,877.91	(93,877.91)
2011	General	Disbursement	-	50,110.00	(50,110.00)
2011	General	Ending Balance	-	330,524.38	(330,524.38)
2012	General	Beginning Balance	-	330,524.38	(330,524.38)
2012	General	Receipt	-	520.94	(520.94)
2012	General	Disbursement	-	59,176.58	(59,176.58)
2012	General	Ending Balance	-	271,868.74	(271,868.74)
2013	General	Beginning Balance	-	271,868.74	(271,868.74)
2013	General	Receipt	-	175.32	(175.32)
2013	General	Disbursement	-	50,203.97	(50,203.97)
2013	General	Ending Balance	-	221,840.09	(221,840.09)
2014	General	Beginning Balance	-	221,840.09	(221,840.09)
2014	General	Receipt	-	343,353.47	(343,353.47)
2014	General	Disbursement	-	70,120.00	(70,120.00)
2014	General	Ending Balance	-	495,073.56	(495,073.56)

- *Payments were made to Vigo Township Volunteer Fire Department without a contract for 2011, 2012, 2013, or 2014.*
- *Deposits were made later than the next business day. Checks from the County dating back to 2011 were deposited August 1, 2014.*

Current Period Comments

- *Bank reconcilements were not done monthly.*
- *The State did not approve the fire District's budget for 2012, 2013, or 2014 due to the unit not electronically filing their Annual Financial Report. The records presented for examination indicated the following disbursements in excess of budgeted appropriations:*

Years	Fund	Excess Amount Disbursed
2012	General	\$ 59,176.58
2013	General	50,203.97
2014	General	70,120.00

- *The fiscal officer was not properly bonded for 2011, 2012, 2013, or 2014.*
- *The officials did not file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2011, 2012, 2013, or 2014.*

This letter is intended for the information and use of the governing body and management of the South Vigo Township 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 February 11, 2016, with Don Pieper, Fiscal Officer. Any Official Response attached to this letter was not verified for accuracy.

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