



# STATE OF INDIANA

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April 8, 2016

TO: THE OFFICIALS OF THE VIGO CENTRAL/EDWARDSPORT  
COMMUNITY 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 Vigo Central Edwardsport Community 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 auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any basic financial statement of the 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 Annual Financial Reports filed by the 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

- The Annual Financial Report (AFR) filed for 2012, contained a number of errors and did not properly reflect the financial activity of the District. Differences between the AFR and ledger were as follows:

Year	Fund	(Beg Bal, Receipt, Disb, End Bal) Category	Amount Per AFR	Amount Per Ledger	Difference
2012	General	Receipt	\$ 92,448.63	\$ 91,874.13	\$ 574.50
2012	General	Disbursement	78,480.80	77,906.80	574.00

- *Receipts were deposited later than the next business day following the receipt of funds. In one instance, receipts were not deposited for two months. In three instances, receipts were deposited one month after receipt.*
- *Minutes of meetings of the governing body were not presented for examination for the years 2013 or 2014.*
- *The fiscal officer did not obtain an individual Surety Bond for 2011, 2012, 2013, or 2014.*
- *The AFR for 2013 or 2014 was not filed electronically until February 4, 2015, and January 1, 2016, respectively.*
- *The officials did not timely file a certified report of compensation of officers and employees 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 2013 or 2014. The Form 100-R was filed on February 12, 2014 for 2013, and February 4, 2015, for 2014, which is 12 and 4 days past the due date, respectively.*
- *Employees were paid without federal, state, and local taxes being withheld.*
- *W-2's were not issued to directors for any of the years examined.*
- *Indiana Code 36-8-11-14 states directors receive \$20 a day for each day devoted to work of the District. In addition, each trustee may be reimbursed for actual expenses. Claims for expense must be accompanied by an itemized written statement and approved by a recorded motion of the Board. No written documentation was provided for 2013 or 2014. Each Director was paid \$300 based on the amount budgeted. Fiscal officer received \$200 per year per budget. The Board did not adopt a salary schedule establishing the compensation of the fiscal officer for 2013 and 2014.*
- *Prescribed and/or approved forms were not in use for the ledger.*

This letter is intended for the information and use of the governing body and management of the 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 2, 2016, with Jill Carnahan, Fiscal Officer, and Mike Carnahan, President of the Board.

Any Official Response attached to this letter was not verified for accuracy.

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