

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF  
SOUTHWEST ALLEN COUNTY FIRE DISTRICT  
ALLEN COUNTY, INDIANA  
January 1, 2010 to December 31, 2015



**FILED**  
07/01/2016



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fire Chief	Donald L. Patnoudé	01-01-10 to 12-31-16
Fiscal Officer	Ellis H. McFadden	01-01-10 to 12-31-16
President of the Board	Ellis H. McFadden	01-01-10 to 12-31-16



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE SOUTHWEST ALLEN COUNTY FIRE DISTRICT, ALLEN COUNTY, INDIANA

This report is supplemental to our examination report of the Southwest Allen County Fire District (District), for the period from January 1, 2010 to December 31, 2015. 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 instance 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 Response to the Examination Result and Comment incorporated within this report, was not verified for accuracy.

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

April 7, 2016

SOUTHWEST ALLEN COUNTY FIRE DISTRICT  
EXAMINATION RESULT AND COMMENT

**APPROPRIATIONS**

The following fund recorded expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Cumulative Fire	2012	<u>\$ 99,336</u>

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

SOUTHWEST ALLEN COUNTY FIRE DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on April 7, 2016, with Donald L. Patnoudé, Fire Chief, and Ellis H. McFadden, Fiscal Officer and President of the Board.