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July 28, 2016

TO: THE OFFICIALS OF THE VEALE TOWNSHIP FIRE DISTRICT, DAVIESS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Veale Township Fire District (Fire District), for the period of January 1, 2012 to December 31, 2015, 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 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

- *The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks was not returned.*
- *The Annual Financial Report (AFR) filed for 2013 and 2014 did not match the Fire District's records as shown:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per AFR</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2013	Operating	Receipt	\$ 40,909.51	\$ 33,429.51	\$ 7,480.00
2013	Operating	Disbursement	52,147.64	44,667.64	7,480.00
2014	Operating	Receipt	35,210.58	35,011.58	199.00
2014	Operating	Disbursement	18,564.69	18,365.69	199.00

- *Officials and employees were paid without federal, state, and local taxes being withheld.*
- *W-2s were not issued for all officials and employees for 2012, 2013, 2014, or 2015.*

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 May 4, 2016, with Phil Flint, Fiscal Officer. Any Official Response attached to this letter was not verified for accuracy.

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