

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CARTER FIRE PROTECTION DISTRICT

SPENCER COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
05/24/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Examination Result and Comment: Annual Financial Reports	4
Exit Conference.....	5

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kenneth R. Schaaf	01-01-12 to 12-31-17
President of the Board	Ron Pund	01-01-12 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE CARTER FIRE PROTECTION DISTRICT, SPENCER COUNTY, INDIANA

This report is supplemental to our examination report of the Carter Fire Protection District (District), for the period from January 1, 2012 to December 31, 2016. 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/.

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 instance 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 5, 2017

CARTER FIRE PROTECTION DISTRICT
EXAMINATION RESULT AND COMMENT

ANNUAL FINANCIAL REPORTS

The Annual Financial Reports (AFR) filed electronically in Gateway for the years 2012, 2013, and 2016 contained a number of errors and did not match the records of the District. Grant transactions were excluded from the AFR resulting in receipts, disbursements, and ending cash and investments being understated by \$314,404, \$342,680, and \$6,742, respectively for 2012, receipts being overstated by \$6,742 in 2013, and receipts and disbursements being understated by \$203,561 each in 2016.

Examination adjustments were proposed, accepted by management, and made to the financial statements presented for examination.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

CARTER FIRE PROTECTION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on April 5, 2017, with Kenneth R. Schaaf, Treasurer; Jack Troth, Board Secretary; Murray Stout, Assistant Treasurer; and Dan Reinke, Fire Chief.