

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF

MARENGO-LIBERTY TOWNSHIP  
FIRE PROTECTION DISTRICT  
CRAWFORD COUNTY, INDIANA

January 1, 2011 to December 31, 2015



**FILED**  
06/26/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kevin Batman Larry Bye Shawn Scott	01-01-11 to 12-31-12 01-01-13 to 04-10-16 04-11-16 to 12-31-17
President of the Board	Anthony Jones	01-01-11 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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE MARENGO-LIBERTY TOWNSHIP FIRE  
PROTECTION DISTRICT, CRAWFORD COUNTY, INDIANA

This report is supplemental to our examination report of the Marengo-Liberty Township Fire Protection District (District), for the period from January 1, 2011 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 Results and Comments contained herein describe the identified reportable instances 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 Results and Comments, incorporated within this report, was not verified for accuracy.

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

April 5, 2017

MARENGO-LIBERTY TOWNSHIP FIRE PROTECTION DISTRICT  
EXAMINATION RESULTS AND COMMENTS

**BOARD MINUTES**

Minutes of meetings of the governing body for the entire examination period were not presented for examination. We were not able to determine the number of meetings held in which minutes should have been provided.

Indiana Code 5-14-1.5-4(b) states:

"As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under IC 5-1.5-2-2.5."

**CONTRACTS**

Payments totaling \$360,000 were made to Marengo-Liberty Volunteer Fire Department for fire protection during the examination period. Written yearly fire protection contracts were not presented for examination for these services.

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

**CONDITION OF RECORDS**

Financial records presented for examination were incomplete. The 2014 general ledger presented for examination only had transactions recorded from January 1 to August 9, 2014. Due to the deficiency noted, the bank statements for August through December 2014 were used for examination purposes.

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

MARENGO-LIBERTY TOWNSHIP FIRE PROTECTION DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on April 4, 2017, with Shawn Scott, Treasurer. The contents of this report were discussed by phone on April 5, 2017, with Anthony Jones, President of the Board.