

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

UTICA TOWNSHIP FIRE PROTECTION DISTRICT

CLARK COUNTY, INDIANA

January 1, 2011 to December 31, 2016



FILED
12/28/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer/Fiscal Officer	Joshua Growe William Noel	01-01-11 to 12-31-14 01-01-15 to 12-31-17
President of the Board	William Noel Ray Castleberry	01-01-11 to 12-31-14 01-01-15 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE UTICA TOWNSHIP FIRE PROTECTION
DISTRICT, CLARK COUNTY, INDIANA

This report is supplemental to our examination report of the Utica Township Fire Protection District (District), for the period from January 1, 2011 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 Fire Protection District. It should be read in conjunction with our Financial Statements Examination Report of the Fire Protection District, which provides our opinion on the Fire Protection 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 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

October 24, 2017

UTICA TOWNSHIP FIRE PROTECTION DISTRICT
EXAMINATION RESULTS AND COMMENTS

RECEIPT ISSUANCE

A test was designed to verify that receipts issued were properly recorded to the District's records at the time the transactions occurred. The test of this procedure found that while cash collections were posted to the records, no receipts had been issued.

Receipts shall be issued and recorded at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

ERRORS ON CLAIMS

A similar comment appeared in prior Report B39951, entitled *DISBURSEMENT PROCEDURES*.

A test of claims identified the following deficiencies with an error rate greater than 10 percent:

1. Claims were not prepared for 70 percent of disbursements tested. This error resulted in \$31,549 of expenditures which were not supported by a proper claim.
2. Of the claims tested 60 percent did not have adequate supporting documentation. This error resulted in \$11,549 of expenditures which did not have adequate supporting documentation.
3. Of the claims tested, 100 percent did not have evidence to support receipt of goods or services. This error resulted in \$101,549 expenditures which did not have evidence to support receipt of goods or services.
4. Of the claims tested, 100 percent did not have proper approval by the fiscal officer. This error resulted in \$101,549 of expenditures which did not have proper approval by the fiscal officer.

Indiana Code 5-11-10-1(b) states: "No warrant or check shall be drawn by a disbursing officer in payment of any claim unless the same has been fully itemized and its correctness properly certified to by the claimant or some authorized person in the claimant's behalf, and filed and allowed as provided by law."

Indiana Code 5-11-10-2(a) states in part:

"Claims against a political subdivision of the state must be approved by the officer or person receiving the goods or services, be audited for correctness and approved by the disbursing officer of the political subdivision, and, where applicable, be allowed by the governing body having jurisdiction over allowance of such claims before they are paid. . . ."

UTICA TOWNSHIP FIRE PROTECTION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on October 24, 2017, with William Noel, Treasurer/Fiscal Officer, and Ray Castleberry, President of the Board.