

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

COMPLIANCE REPORT
OF

PRAIRIETON/PRAIRIE CREEK
FIRE PROTECTION DISTRICT
VIGO COUNTY, INDIANA

January 1, 2010 to December 31, 2016



FILED
01/10/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Eric L. Bennett	01-01-10 to 12-31-11
	Jessie Cantrell	01-01-12 to 12-31-12
	Winnie Jo Cochran	01-01-13 to 02-16-17
	Jeanne K. Liffick	02-17-17 to 12-31-17
President of the Board	Larry Sample	01-01-10 to 12-31-15
	Mike Fleener	01-01-16 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE PRAIRIETON/PRAIRIE CREEK FIRE
PROTECTION DISTRICT, VIGO COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Prairieton/Prairie Creek Fire Protection District (District), for the period January 1, 2010 to December 31, 2016, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Results and Comments contained herein describe the identified reportable instances of non-compliance 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 Results and Comments, incorporated within this report, was not verified for accuracy.

The Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, the Annual Financial Reports filed by the can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

November 16, 2017

PRAIRIETON/PRAIRIE CREEK FIRE PROTECTION DISTRICT
RESULTS AND COMMENTS

APPROPRIATIONS

The records presented for examination indicated the following disbursements in excess of budgeted appropriations:

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2011	General	\$ 116,386
2013	General	25,125
2014	General	5,903
2015	General	97,391
2016	Cumulative	19,558

Indiana Code 6-1.1.18-4 states: "Except as otherwise provided in this chapter, 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."

CONTRACTS

Contracts for fire protection for 2010 and 2016 were not presented for examination. Payments made for fire protection for 2011, 2013, 2014, and 2015 exceeded the amount in the written contract by \$6,200, \$19,453, \$8,000, and \$100,000, respectively.

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

PRAIRIETON/PRAIRIE CREEK FIRE PROTECTION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on November 16, 2017, with Winnie Jo Cochran, former Treasurer; Jeanne K. Liffick, Treasurer; and Cynthia R. Hart, Accountant.