

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF  
FLOYD TOWNSHIP FIRE PROTECTION DISTRICT  
PUTNAM COUNTY, INDIANA  
January 1, 2012 to December 31, 2016



**FILED**  
04/19/2018



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Examination Results and Comments:	
Internal Controls - Minimum Standards.....	4
Internal Controls - Training .....	4
Certification on Internal Control Standards .....	4
Exit Conference.....	5

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	David Greenburg	01-01-12 to 12-31-17
	Tiffany Deer	01-01-18 to 12-31-18
President of the District Board	Michael Foster	01-01-12 to 10-09-12
	Jon Pierson	10-10-12 to 12-31-13
	Josh Abdon	01-01-14 to 12-31-16
	Barry Barger	01-01-17 to 12-31-18



**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 FLOYD TOWNSHIP FIRE PROTECTION  
DISTRICT, PUTNAM COUNTY, INDIANA

This report is supplemental to our examination report of the Floyd Township 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/](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 (SBOA). 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

March 5, 2018

FLOYD TOWNSHIP FIRE PROTECTION DISTRICT  
EXAMINATION RESULTS AND COMMENTS

***INTERNAL CONTROLS - MINIMUM STANDARDS***

The District failed to adopt minimum internal control standards and procedures as prescribed by the SBOA.

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision. . . ."

***INTERNAL CONTROLS - TRAINING***

The District did not provide the required training relevant to the adoption of SBOA Internal Controls.

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that: . . .

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

***CERTIFICATION ON INTERNAL CONTROL STANDARDS***

The Treasurer improperly certified that the District had adopted SBOA Internal Control standards and had provided training to relevant personnel as required.

Indiana Code 5-11-1-27(h) states:

"After June 30, 2016, the fiscal officer of a political subdivision shall certify in writing that:

- (1) the minimum internal control standards and procedures defined under subsection (e) have been adopted by the political subdivision; and
- (2) personnel, who are not otherwise on leave status, have received training as required by subsection (g)(2).

The certification shall be filed with the state board of accounts at the same time as the annual financial report required by section 4(a) of this chapter is filed. The certification shall be filed electronically in the manner prescribed under IC 5-14-3.8-7."

FLOYD TOWNSHIP FIRE PROTECTION DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on March 5, 2018, with Tiffany Deer, Treasurer, and Barry Barger, President of the District Board.