

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

SUPPLEMENTAL COMPLIANCE REPORT
OF
MONROE TOWNSHIP FIRE PROTECTION DISTRICT
MORGAN COUNTY, INDIANA
January 1, 2013 to December 31, 2017



FILED
11/29/2018

TABLE OF CONTENTS

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

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Janet Mitchell Danny Chenault	01-01-13 to 04-30-17 05-01-17 to 12-31-18
President of the District Board	Dennis D. Lee Michael Wagner	01-01-13 to 07-12-16 07-13-16 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE MONROE TOWNSHIP FIRE PROTECTION
DISTRICT, MORGAN COUNTY, INDIANA

This report is supplemental to our audit report of the Monroe Township Fire Protection District (District), for the period from January 1, 2013 to December 31, 2017. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the District. It should be read in conjunction with our Financial Statements Audit Report of the District, which provides our opinion on the District's financial statements compliance. 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 Audit 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 instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

October 23, 2018

MONROE TOWNSHIP FIRE PROTECTION DISTRICT
AUDIT RESULT AND COMMENT

ANNUAL FINANCIAL REPORT

The Fiscal Officer understated the receipts, disbursements, and cash balances in the Annual Financial Reports (AFR) for 2014, 2015, 2016, and 2017, respectively, in the amounts of \$879,500, \$845,456, and \$34,044. The AFR was used to compile the District's financial statements. The schedule of understated funds is shown below:

	Years	Understatement	
		Receipts	Disbursements
Rainy Day	2014	\$ (87,714)	\$ (53,201)
	2015	(2,890)	-
	2016	(5,000)	(19,136)
	2017	-	(23,267)
		<u>(95,604)</u>	<u>(95,604)</u>
Debt Fund	2014	(485,000)	(440,168)
	2015	(142,923)	(133,116)
	2016	(56,659)	(88,284)
	2017	(84,175)	(88,284)
		<u>(768,757)</u>	<u>(749,852)</u>
General Fund	2017	<u>(15,139)</u>	-
Total understatement		<u>\$ (879,500)</u>	<u>\$ (845,456)</u>
		<u>Understatement of Cash Balance at 12-31-17</u>	
General Fund	2017	\$ (15,139)	
Debt Fund	2017	<u>(18,905)</u>	
Total		<u>\$ (34,044)</u>	

Audit adjustments were proposed, accepted by management, and made to the financial statements.

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](#)."

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

MONROE TOWNSHIP FIRE PROTECTION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on October 23, 2018, with Danny Chenault, Fiscal Officer, and Michael Wagner, President of the District Board.