

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

MONROE TOWNSHIP FIRE PROTECTION DISTRICT

CLARK COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
10/24/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Ron Roth	01-01-15 to 12-31-19
Chairman of the District Board	Francis G. Furnish	01-01-15 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

This report is supplemental to our audit report of the Monroe Township Fire Protection District (District), for the period from January 1, 2015 to December 31, 2018. 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. 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

September 9, 2019

MONROE TOWNSHIP FIRE PROTECTION DISTRICT
AUDIT RESULT AND COMMENT

INTERNAL CONTROL STANDARDS

Condition and Context

The District did not adopt the acceptable minimum level of internal control standards as required by Indiana Code 5-11-1-27(g); therefore, personnel did not receive the training over internal control standards. The District incorrectly certified on the Annual Financial Reports for 2017 and 2018 that they adopted the minimum internal control standards and that they had trained on those internal control standards.

Criteria

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

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

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](#)."

MONROE TOWNSHIP FIRE PROTECTION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on September 9, 2019, with Paula D. Schindler, Bookkeeper; Ron Roth, Fiscal Officer; and Francis G. Furnish, Chairman of the District Board.