

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

COMPLIANCE REPORT  
OF  
SOUTH VIGO TOWNSHIP FIRE DISTRICT  
KNOX COUNTY, INDIANA  
January 1, 2015 to December 31, 2018



**FILED**  
04/01/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Donald Pieper	01-01-15 to 12-31-20
Chairman of the District Board	Mark Sargent	01-01-15 to 12-31-20



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE SOUTH VIGO TOWNSHIP FIRE DISTRICT, KNOX COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the South Vigo Township Fire District (District), Knox County, for the period of January 1, 2015 to December 31, 2018, 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.

The Schedule of Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, is presented as other information. It has not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on it.

Any Official Response to the Results and Comments, incorporated within this report, was not verified for accuracy.

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

February 26, 2020

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#### OTHER INFORMATION - UNAUDITED

The District's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>. The schedule presented herein is presented as other information and is derived from the District's Annual Financial Reports information and has not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, balances may differ.

SOUTH VIGO TOWNSHIP FIRE DISTRICT  
 SCHEDULE OF CASH AND INVESTMENT  
 BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

Fund	Cash and Investments 12-31-18
District	\$ 550,141
Total	\$ 550,141

SOUTH VIGO TOWNSHIP FIRE DISTRICT  
RESULTS AND COMMENTS

**REQUIRED REPORTS**

The same comment also appeared in prior Report B46122.

*Condition and Context*

*Annual Financial Report*

The District did not file an Annual Financial Report for 2015, 2016, 2017, or 2018.

*Certified Reports of Names, Addresses, Duties and Compensation of Public Employees*

The District did not file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) with the Indiana State Board of Accounts for 2015, 2016, 2017, or 2018.

*Criteria*

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](#).

A district shall file a personnel report, as required by IC 5-11-13, in the office of the State Examiner during the month of January of each year. The report must be filed electronically in the manner prescribed under IC 5-14-3.8-7. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 5)

**UNRESPONSIVE OFFICIAL**

*Condition and Context*

Repeated attempts were made to Donald Pieper, Treasurer, to obtain records of the District. No records were provided to the Indiana State Board of Accounts from the Treasurer. In order to determine the financial activity of the District, the Indiana State Board of Accounts issued a subpoena to the bank to obtain statements for the review period. Additionally, we requested that the Knox County Auditor provided a list of all checks written to the District for the review period and up through December 6, 2019.

*Criteria*

Indiana Code 5-11-1-10 states:

"A public officer who:

- (1) fails to make, verify, and file with the state examiner any report required by this chapter;

SOUTH VIGO TOWNSHIP FIRE DISTRICT  
RESULTS AND COMMENTS  
(Continued)

- (2) fails to follow the directions of the state examiner in keeping the accounts of the officer's office;
- (3) refuses the state examiner, deputy examiner, field examiner, or private examiner access to the books, accounts, papers, documents, cash drawer, or cash of the officer's office; or
- (4) interferes with an examiner in the discharge of the examiner's official duties;

commits a Class B infraction and forfeits office."

**DAILY DEPOSITS**

*Condition and Context*

The bank transactions were compared to the County Auditor distributions to determine if all checks written to the District were deposited. The deposits made were not completed timely. The time between the check date and deposit date ranged between 21 days and 531 days. As of December 20, 2019, there were two checks totaling \$40,362.02 that were not deposited.

*Criteria*

Indiana Code 5-13-6-1(a) states:

"All public funds paid into the treasury of the state or the treasuries of the respective political subdivisions shall be deposited not later than the business day following the receipt of funds on business days of the depository in one (1) or more depositories in the name of the state or political subdivision by the officer having control of the funds."

**PAYMENTS WITHOUT SUPPORTING DOCUMENTATION**

*Condition and Context*

A contract was not provided to support payments made to the South Vigo Township Volunteer Fire Department in the amount of \$380,000.

*Criteria*

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

March 4, 2020

Re: Gateway Report for South Vigo Protection District

I, Mark Sargent will get in touch with Don Pieper on March 5, 2020. He has been on vacation until then. I will then try to get him to make the last 2 deposits.

My next step will be to set up a meeting with Beth Kelly to show us/me how to file these reports and get caught up on the filing.

Sincerely,

Mark Sargent

A handwritten signature in cursive script that reads "Mark Sargent".

President-South Vigo Protection District

SOUTH VIGO TOWNSHIP FIRE DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on February 26, 2020, with Mark Sargent, Chairman of the District Board.