



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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January 27, 2022

TO: THE OFFICIALS OF THE NORTHEAST DUBOIS COUNTY FIRE  
PROTECTION DISTRICT, DUBOIS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Northeast Dubois County Fire Protection District (District), Dubois County, for the period of January 1, 2017 to December 31, 2020, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The District's Annual Financial Reports filed by management can be found on the Gateway Website: [www.gateway.ifonline.org](http://www.gateway.ifonline.org).

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

***Comments***

**ADOPTION OF INTERNAL CONTROL STANDARDS**

*Condition and Context*

The District has not adopted the acceptable minimum level of internal control standards as defined by the Indiana State Board of Accounts.

*Criteria*

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; and . . ."

## CERTIFICATION ON INTERNAL CONTROL STANDARDS

### Condition and Context

The District certified on the Annual Financial Report that the District had an internal control policy for years 2017, 2018, 2019, and 2020; however, the District does not have an internal control policy.

### Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity 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](#)."

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

The Schedule of Cash and Investment Balances - Regulatory Basis, 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.


### SCHEDULE OF CASH AND INVESTMENT BALANCES - REGULATORY BASIS For the Year Ended December 31, 2020

| Fund             | Cash and<br>Investments<br>12-31-20 |
|------------------|-------------------------------------|
| General Fund     | \$ 314,307                          |
| Rainy Day Fund   | -                                   |
| Lewy Excess Fund | 199                                 |
| Capital Projects | <u>384,533</u>                      |
| Total            | <u>\$ 699,039</u>                   |

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

The contents of this report were communicated to Leah Ruth Leistner, Fiscal Officer, and Steve Dodd, President of the District Board, on January 26, 2022.

Respectfully,

  
Paul D. Joyce, CPA  
State Examiner