

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

COMPLIANCE REPORT
OF
RILEY FIRE PROTECTION DISTRICT
VIGO COUNTY, INDIANA
January 1, 2020 to December 31, 2020



FILED
02/04/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Jeffrey H. Fisher	01-01-20 to 12-31-22
President of the District Board	Vern Tincher	01-01-20 to 12-31-22



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE RILEY FIRE PROTECTION DISTRICT, VIGO COUNTY, INDIANA

The Riley Fire Protection District (District) is considered a component unit of Vigo County (County) under accounting principles generally accepted in the United States of America. The District's financial information was audited as part of the County's financial statements for the period from January 1, 2020 to December 31, 2020. The Financial Statements Audit Report of the County, which provides our opinions on the County's financial statements and which includes the District's financial information, 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 for the District. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The District's Annual Financial Report information can be found on the Indiana Gateway for Government Units financial reporting system website: <https://gateway.ifionline.org> and has not been subjected to any audit procedures.

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

January 19, 2022

RILEY FIRE PROTECTION DISTRICT
AUDIT RESULT AND COMMENT

ALLOCATION OF CERTIFIED DISTRIBUTIONS FOR PUBLIC SAFETY

Condition and Context

The District received a public safety distribution from the County every month. Once received, the District remitted the distribution to the local volunteer fire department. The volunteer fire department should have applied for a distribution of public safety tax revenue from the adopting body, as stated in Indiana Code 6-3.6-6-8(c).

Criteria

Indiana Code 6-3.6-3-1 states in part:

"(a) The following is the adopting body for a county:

(1) The local income tax council in a county in which the county income tax council adopted either:

(A) a county option income tax under [IC 6-3.5-6](#) (repealed) that was in effect on January 1, 2015; or

(B) a county economic development income tax for the county under [IC 6-3.5-7](#) (repealed) that was in effect on January 1, 2015. . . .

(b) A local income tax council is established for each county. The membership of each county's local income tax council consists of the fiscal body of the county and the fiscal body of each city or town that lies either partially or entirely within that county."

Indiana Code 6-3.6-6-8(c) states:

"A fire department, volunteer fire department, or emergency medical services provider that:

(1) provides fire protection or emergency medical services within the county; and

(2) is operated by or serves a political subdivision that is not otherwise entitled to receive a distribution of tax revenue under this section;

may, before July 1 of a year, apply to the adopting body for a distribution of tax revenue under this section during the following calendar year. The adopting body shall review an application submitted under this subsection and may, before September 1 of a year, adopt a resolution requiring that one (1) or more of the applicants shall receive a specified amount of the tax revenue to be distributed under this section during the following calendar year. The adopting body shall provide a copy of the resolution to the county auditor and the department of local government finance not more than fifteen (15) days after the resolution is adopted. A resolution adopted under this subsection and provided in a timely manner to the county auditor and the department applies only to distributions in the following calendar year. Any amount of tax revenue distributed under this subsection to a fire department, volunteer fire department, or emergency medical services provider shall be distributed before the remainder of the tax revenue is allocated under subsection (b)."

RILEY FIRE PROTECTION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on January 19, 2022, with Jeffrey H. Fisher, Fiscal Officer, and Vern Tincher, President of the District Board.