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STATE OF INDIANA

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March 15, 2022

Board of Trustees
Tri-Township Fire Protection District
PO BOX 82
Sellersburg, IN 47172

This report is supplemental to the audit report of the Tri-Township Fire Protection District (District), for the period from January 1, 2017 to December 31, 2020. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the District. It should be read in conjunction with the financial statement audit report of the District, which provides an 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 engaged private examiners under our review to perform the audit of the District and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

We have reviewed the Supplemental Audit Report for Tri-Township Fire Protection District prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2017 to December 31, 2020. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White

Tammy R. White, CPA
Deputy State Examiner

COMPLIANCE EXAMINATION OF
TRI-TOWNSHIP FIRE PROTECTION DISTRICT

Clark County, Indiana
January 1, 2017 to December 31, 2020

TRI-TOWNSHIP FIRE PROTECTION DISTRICT

Clark County, Indiana
January 1, 2017 to December 31, 2020

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TRI-TOWNSHIP FIRE PROTECTION DISTRICT
SCHEDULE OF OFFICIALS
January 1, 2017 to December 31, 2020

Office	Official	Term
Treasurer/Fiscal Officer	Tim C. Conlen	01-01-17 to 12-31-17
	Ray Dreyer	01-01-18 to 12-31-20
President of the Board	Dale P. Cooke	01-01-17 to 12-31-20

Crowe LLP
Independent Member Crowe Global

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the Tri-Township Fire Protection District

We have examined the Tri-Township Fire Protection District ("District") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2017 to December 31, 2020. Management of the District is responsible for the District's compliance with the specified requirements. Our responsibility is to express an opinion on the District's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

Our examination does not provide a legal determination on the District's compliance with specified requirements.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Special Districts* applicable to the District during the period January 1, 2017 to December 31, 2020, as described in items 2020-001 and 2020-002 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the District complied, in all material respects, with the aforementioned requirements during the period January 1, 2017 to December 31, 2020.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
March 8, 2022

FINDING 2020-001:CONDITION OF RECORDS- 2020 ENDING CASH

Criteria: Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual For Special Districts states in part, "At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee."

Condition: During testing, we noted that the ending reconciled cash balance as of December 31, 2020 did not agree to the Annual Financial Report by $83,363.

FINDING 2020-002: COMPENSATION AND BENEFITS

Criteria: Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual For Special Districts states in part, *"All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements."*

Condition: During testing of payroll expenditures, we noted that 2 instances, in a sample of 10, were not supported by a written contract or board resolution.

The contents of this report were discussed on March 7, 2022 with Dale Cook, Board President, Cameron Borne, Advisor, Amir Mousavi, Fire Chief, Keith Pulliam, Attorney, and Tammy Heishman, Administrative Assistant.