



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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June 2, 2023

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Monroe Township Fire Protection District (District), Morgan County, for the period of January 1, 2018 to December 31, 2021, 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.ifionline.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

ANNUAL FINANCIAL REPORT

A similar comment appeared in prior report B51426, entitled *ANNUAL FINANCIAL REPORT*.

Condition and Context

In testing of the Annual Financial Report (AFR) submitted to the Indiana Gateway for Government Units financial reporting system, the Debt Fund and the New Truck Debt Fund were not included in the submission by the District.

Audit adjustments were proposed, accepted by management, and made to the schedule of cash and investment balances.

The District did not submit the 2021 AFR until April 14, 2022, which was 43 days late.

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, 2021

Fund	Cash and Investments 12-31-21
General Fund	\$ 39,348
Rainy Day	55,357
Debt Fund	534
New Truck Debt Fund	79,487
Cumulative Fund	<u>202,702</u>
Total	<u>\$ 377,428</u>

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

The contents of this report were communicated to Kristi Thompson, Fiscal Officer, and Michael Wagner, Chair of the District Board, on May 23, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner