

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

REVIEW REPORT

OF

PORTS OF INDIANA

January 1, 2012 to December 31, 2012



**FILED**

09/17/2013



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Agency Officials .....	2
Independent Accountant's Report.....	3
Exit Conference.....	4

AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Richard Cooper	08-18-11 to 12-31-15
Chairman of the Commission	Kenneth Kaczmarek	07-01-11 to 07-01-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF PORTS OF INDIANA

We have reviewed the activities related to the receipts, disbursements, and assets of the Ports of Indiana for the period of January 1, 2012, to December 31, 2012. Ports of Indiana's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audit of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Report. The financial statements of this office were audited by other auditors in compliance with Government Auditing Standards and Circular A-133, their report thereon was furnished to us, and our opinion as it relates to the financial statements of the Ports of Indiana, as presented in the Indiana Comprehensive Annual Financial Report, is based upon the report of the other auditors. The report by other auditors does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Based on our review, nothing came to our attention that caused us to believe that the activities related to the receipts, disbursements, and assets of the Ports of Indiana are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations.

This report is intended solely for the information and use of the Ports of Indiana's management and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office reviewed.

STATE BOARD OF ACCOUNTS

July 31, 2013

PORTS OF INDIANA  
EXIT CONFERENCE

The contents of this report were discussed on August 13, 2013, over the telephone, with Laurie Peckham, Controller. Our report disclosed no material items that warrant comment at this time.