

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

SUPPLEMENTAL COMPLIANCE REPORT
OF

ALLEN COUNTY FORT WAYNE CAPITAL
IMPROVEMENTS BOARD OF MANAGERS
ALLEN COUNTY, INDIANA

January 1, 2014 to December 31, 2014



FILED
09/17/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Business Manager	Carole Copeland	01-01-13 to 12-31-15
Executive Director	Robert Lister Barton Shaw	01-01-13 to 06-30-13 07-01-13 to 12-31-15
Controller	Carolyn Warsco	01-01-13 to 12-31-15
Treasurer	Gilmore Haynie, Jr. (Deceased) (Vacant) Yogesh S. Parikh	01-01-14 to 08-21-14 08-22-14 to 09-17-14 09-18-14 to 12-31-15
President of the Board of Managers	Benjamin Campbell Nancy Jordan	01-01-13 to 03-21-13 03-22-13 to 12-31-15



STATE OF INDIANA
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TO: THE OFFICIALS OF THE ALLEN COUNTY FORT WAYNE CAPITAL IMPROVEMENT
BOARD OF MANAGERS, ALLEN COUNTY, INDIANA

This report is supplemental to our audit report of the Allen County Fort Wayne Capital Improvements Board of Managers (CIB), for the period from January 1, 2014 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the CIB. It should be read in conjunction with our Financial Statement Audit Report of the CIB, which provides our opinions on the CIB's financial statements. This report 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 Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

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

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

July 8, 2015

ALLEN COUNTY FORT WAYNE CAPITAL IMPROVEMENTS BOARD OF MANAGERS
AUDIT RESULT AND COMMENT

CERTIFIED REPORT FILED AFTER DUE DATE

The Allen County Fort Wayne Capital Improvements Board of Managers did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) with the Indiana State Board of Accounts for 2014. The report was filed on March 2, 2015, which was 30 days past the due date.

Indiana Code 5-11-13-1 states in part:

"Every state, county, city, town, township, or school official . . . shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents . . . and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts."

ALLEN COUNTY FORT WAYNE CAPITAL IMPROVEMENTS BOARD OF MANAGERS
EXIT CONFERENCE

The contents of this report were discussed on July 8, 2015, with Yogesh S. Parikh, Treasurer; Barton Shaw, Executive Director; and Carolyn Warsco, Controller.