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November 13, 2015

TO: THE OFFICIALS OF THE EVANSVILLE-VANDERBURGH COUNTY
BUILDING AUTHORITY, VANDERBURGH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Evansville-Vanderburgh County Building Authority (Building Authority), for the period of January 1, 2009 to December 31, 2014, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Building Authority's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the Building Authority.

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 Building Authority's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, the Annual Financial Reports filed by the Building Authority can be found on the Gateway website: <https://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.


Current Period Comments

- *Penalties, interest, and other charges were paid to the Indiana Department of Revenue and Internal Revenue Service in the amount of \$731 because payments were not made on a timely basis.*
- *Annual Financial Reports are due to be filed electronically with Indiana State Board of Accounts no later than March 1 of each year. The Annual Financial Reports for 2010 and 2012 were not filed electronically until May 12, 2011, and April 25, 2013, respectively.*

- *Officials did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2012. The report was filed on March 26, 2012, which was 55 days past the due date.*

This letter is intended for the information and use of the governing body and management of the Building Authority. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on September 29, 2015, with Stephen T. Titzer, Board Secretary; Judith M. Bishop, Office Manager; and W. David Rector, General Manager.


Paul D. Joyce, CPA
State Examiner