

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

COMPLIANCE EXAMINATION REPORT

OF

CITY OF GREENWOOD

JOHNSON COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
08/17/2023



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

August 17, 2023

To: The Officials of the City of Greenwood
City of Greenwood
300 S Madison Avenue
Greenwood, IN 46142

This report is supplemental to the audit report of the City of Greenwood (City), for the period January 1, 2022 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the City. It should be read in conjunction with the financial statement audit report of the City, which provides an opinion on the City'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 City 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 the City of Greenwood, prepared by Katz, Sapper & Miller, LLP, Independent Public Accountants, for the period January 1, 2022 to December 31, 2022. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

We call your attention to the findings in the report on page 3.

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

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

CITY OF GREENWOOD, INDIANA

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SCHEDULE OF SELECTED OFFICIALS

Office	Official	Term
Mayor	Mr. Mark W. Myers	1/1/2020 – 12/31/2023
City Council - President	Mr. Mike Campbell	1/1/2020 – 12/31/2023
Controller	Mr. Greg Wright	1/1/2021 – 12/31/2022



Independent Auditor's Supplemental Audit Report

The Officials of the City of Greenwood, Indiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the City of Greenwood, Indiana (the City) as of and for the year ended December 31, 2022 and have issued our report thereon dated July 31, 2023.

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the *Accounting and Uniform Compliance Guidelines Manual for Cities and Towns*, established by the Indiana State Board of Accounts, as it applies to the City, except as stated in the Audit Results and Comments.

This report is intended solely for the information and use of the officials and management of the City and the Indiana State Board of Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Katz, Sapper & Miller, LLP

Indianapolis, Indiana
July 31, 2023

CITY OF GREENWOOD, INDIANA

AUDIT RESULTS AND COMMENTS

Year Ended December 31, 2022

CAPTIAL ASSET INVENTORY

The capital asset inventory was not evidenced by adequate documentation indicating it had occurred as required once in the past two years.

Officials and employees are required to complete a capital asset inventory at least once every two years or more frequently if required by other laws or regulations. (*Accounting and Uniform Compliance Guidelines Manual for Cities and Towns*, Chapter 1)

CITY OF GREENWOOD, INDIANA

EXIT CONFERENCE

The contents of this report were discussed on July 28, 2023 with Greg Wright, City Controller and Jared Duncan, Deputy Controller.