

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

CITY OF GARY

LAKE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED

09/19/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Arlene Colvin	01-01-21 to 03-28-21
	Mileak Harper	03-29-21 to 02-28-23
	M. Celita Green	03-01-23 to 12-31-23
Mayor	Jerome Prince	01-01-21 to 12-31-23
President of the Board of Public Works and Safety	Trent A. McCain	01-01-21 to 12-31-23
President of the Common Council	William G. Godwin	01-01-21 to 12-31-23
Executive Director of the Sanitary and Storm Water Management Districts	Daniel F. Vicari	01-01-21 to 01-12-22
	Charles Peller Jr.	01-13-22 to 12-31-23
President of the Board of Sanitary and Storm Water Commissioners	Maurice Mabon	01-01-21 to 01-21-22
	Daniel F. Vicari	01-22-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE CITY OF GARY, LAKE COUNTY, 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 financial statement of the City of Gary (City), for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise the City's financial statement and have issued our report thereon dated August 22, 2023, wherein we noted the City followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, as described in the accompanying Schedule of Findings and Questioned Costs as items 2021-001 and 2021-002, that we consider to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2021-001 and 2021-002.

We noted certain matters that we reported to management in separate letter dates August 22, 2023.

City of Gary's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The City's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The City's response was not subjected to the auditing procedures applied in the audit of the financial statement, and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 22, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF THE CITY OF GARY, LAKE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Gary's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021. The City's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statement of the City, as of and for the year ended December 31, 2021, and the related notes to the financial statement. We issued our report thereon dated August 22, 2023, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion was issued regarding the presentation in accordance with the regulatory basis of accounting. Our audit was performed for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 22, 2023

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the City. The schedule and notes are presented as intended by the City.

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CITY OF GARY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Department of Commerce					
Economic Development Cluster					
Investments for Public Works and Economic Development Facilities	Direct	11.300			
Buffington Harbor Road Project			06-01-06008 URI: 109190	\$ -	\$ 412,258
Total - Economic Development Cluster				-	412,258
Coastal Zone Management Administration Awards	Indiana Department of Natural Resources	11.419			
Coastal Zone Management Administration Awards			NA18NOS4190010	-	27,728
Total - Department of Commerce				-	439,986
Department of Housing and Urban Development					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	Direct	14.218			
Community Development Block Grant			B11MN180005	-	18,997
Community Development Block Grant			B17MC180005	-	30,998
Community Development Block Grant			B18MC180005	-	136,224
Community Development Block Grant			B19MC180005	-	1,363,745
Community Development Block Grant			B20MC180005	68,158	1,744,442
Community Development Block Grant			B21MC180005	-	1,320
Subtotal - Community Development Block Grants/Entitlement Grants				68,158	3,295,726
COVID-19 - Community Development Block Grants/Entitlement Grants	Direct	14.218			
COVID-19 - Community Development Block Grants/Entitlement Grants			B20MW180005	-	193,155
Total - Community Development Block Grants/Entitlement Grants				68,158	3,488,881
Total - CDBG - Entitlement Grants Cluster				68,158	3,488,881
Emergency Solutions Grants Program	Direct	14.231			
Emergency Solutions Grant Program			E-18-MC-180005	23,752	23,752
Emergency Solutions Grant Program			E-19-MC-180005	-	53,247
Emergency Solutions Grant Program			E-20-MC-180005	147,161	147,327
Subtotal - Emergency Solutions Grants Program				170,913	224,326
COVID-19 - Emergency Solutions Grants Program	Direct	14.231			
COVID-19 - Emergency Solutions Grants Program			E20MW180005	-	111,025
Total - Emergency Solutions Grants Program				170,913	335,351
Home Investment Partnerships Program	Direct	14.239			
Home Investment Partnerships Program			M-15-MC-180203	-	294,613
Home Investment Partnerships Program			M-16-MC-180203	-	437,862
Home Investment Partnerships Program			M-17-MC-180203	-	224,332
Home Investment Partnerships Program			M-18-MC-180203	-	129,382
Home Investment Partnerships Program			M-19-MC-180203	-	27,902
Home Investment Partnerships Program			M-20-MC-180203	-	309
Home Investment Partnerships Program			M-21-MC-180203	-	14,014
Total - Home Investment Partnerships Program				-	1,128,414

CITY OF GARY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Fair Housing Assistance Program State and Local Fair Housing Assistance Partnership (FHAPP)	Direct	14.401	FF205K165012	-	42,200
Total - Department of Housing and Urban Development				239,071	4,994,846
<u>Department of Justice</u>					
COVID-19 - Coronavirus Emergency Supplemental Funding Program Coronavirus Emergency Supplemental Funding Program Solicitation	Direct	16.034	2020-VD-BX-0673	-	70,901
Community-Based Violence Prevention Program Safe and Thriving Grant	Direct	16.123	2017-MU-MU-K007	-	148,915
Drug Court Discretionary Grant Program Gary City Court Second Chance Enhancement Program	Direct	16.585	2019-DC-BX-0034	-	17,808
Violence Against Women Formula Grants STOP Grant	Indiana Criminal Justice Institute	16.588	STOP-2019-00052	-	53,633
Equitable Sharing Program Equitable Sharing Program	Direct	16.922	DEA-FY2021	-	56,541
Total - Department of Justice				-	347,798
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction Highway Planning and Construction	Indiana Department of Transportation	20.205	FY2021	-	71,557
Total - Highway Planning and Construction Cluster				-	71,557
Highway Safety Cluster State and Community Highway Safety State and Community Highway Safety	Indiana Criminal Justice Institute	20.600	69A37520300004020IN0	-	12,300
Total - Highway Safety Cluster				-	12,300
Total - Department of Transportation				-	83,857
<u>Department of the Treasury</u>					
COVID-19 - Coronavirus Relief Fund Coronavirus Relief Fund Coronavirus Relief Fund	Indiana Finance Authority Indiana State Department of Health	21.019	FY2021 FY2021	- -	2,342,945 155,724
Total - COVID-19 - Coronavirus Relief Fund				-	2,498,669
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds Coronavirus State and Local Fiscal Recovery Funds	Direct	21.027	FY2021	-	4,189,930
Total - Department of the Treasury				-	6,688,599

CITY OF GARY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Equal Employment Opportunity Commission</u>					
Employment Discrimination Title VII of the Civil Rights Act of 1964 Equal Employment Opportunity Commission	Direct	30.001	EEC-45017C0056	-	30,360
Total - Equal Employment Opportunity Commission				-	30,360
<u>Environmental Protection Agency</u>					
Beach Monitoring and Notification Program Implementation Grants Beach Monitoring and Notification Program Implementation Grants	Indiana Department of Environmental Management	66.472	CU-10E73102-0	-	29,925
Total - Environmental Protection Agency				-	29,925
<u>Department of Health and Human Services</u>					
Public Health Emergency Preparedness Bioterrorism-CRI	Indiana State Department of Health	93.069	U90TP000521	-	54,481
COVID-19 - Immunization Cooperative Agreements Childhood Immunization	Indiana State Department of Health	93.268	H23IP000723	-	128,525
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Epidemiology and Laboratory Capacity	Indiana State Department of Health	93.323	NU50cK000503	-	76,808
HIV Care Formula Grants HIV Care Formula Grants	Indiana State Department of Health	93.917	X08HA00033	-	264,503
HIV Prevention Activities Health Department Based Integrated HIV Programs for health departments to Support Ending the HIV Epidemic in the United States	Indiana State Department of Health	93.940	FY2020	-	28,573
Maternal and Child Health Services Block Grant to the States Maternal and Child Health Services Block Grant to the States	Indiana State Department of Health	93.994	B04MC32539	-	4,800
Total - Department of Health and Human Services				-	557,690
<u>Department of Homeland Security</u>					
Emergency Food and Shelter National Board Program Lake Area United Way	Direct	97.024	LRO 271600-005	-	650
Total - Department of Homeland Security				-	650
Total federal awards expended				\$ 239,071	\$ 13,173,711

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CITY OF GARY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the City under programs of the federal government for the year ended December 31, 2021. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the City, it is not intended to and does not present the financial position of the City.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 2. Indirect Cost Rate

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF GARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

Assistance Listings Number	Name of Federal Program or Cluster	Opinion Issued
14.239	Home Investment Partnerships Program	Unmodified
21.019	COVID-19 - Coronavirus Relief Fund	Unmodified
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

FINDING 2021-001

Subject: Financial Transactions and Reporting
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2020-001.

CITY OF GARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition and Context

There were several deficiencies in the internal control system of the City related to financial transactions and reporting. There was a lack of segregation of duties as the City had not separated incompatible activities related to cash and investments, journal entries, receipts, disbursements, and reporting to ensure the accuracy and timeliness of the recordkeeping.

In addition, the Sanitary District's computer network was compromised in February of 2023. As a result, documentation of internal control procedures, such as approvals, were not available for audit.

Furthermore, the City did not have a process to identify or communicate corrective actions to improve internal controls. Effective internal controls over financial reporting required the City to assess risk, and communicate and monitor the quality of the system of internal controls.

Cash and Investments (Bank Reconciliations) - City and Sanitary District

Internal controls had not been designed to ensure reconcilements of the accounting record balances to the bank depository balances were completed at least monthly, as required by state statute. Furthermore, a process was not in place to ensure a combined summary monthly bank reconciliation was prepared timely to ensure that individual bank reconcilements, including the Sanitary District, agreed to the ledger and financial statement balance.

As of December 2022, the City had not reconciled a majority of the bank accounts as of December 31, 2021. As such, the City was provided additional time to prepare the required monthly reconcilements. Reconcilements as of December 31, 2021, were completed as of March 2023. Additional audit procedures were performed to test the December 31, 2021 reconcilements provided.

In reviewing the documentation provided, we noted the following items:

1. The untimely completion of the monthly bank reconciliations resulted in undocumented reconciling items. The undocumented reconciling items resulted in the beginning cash and investments balances of the General fund being overstated by \$1,299,664 and the Genesis Center Operating, the Withholdings, and the LDA Casino funds being understated by \$55,000, \$349,590, and \$632,794, respectively. The Common Council approved the beginning cash and investments balances adjustments in August 2023. The ledger and financial statement were adjusted for these items as approved.
2. The City determined that a debt service reserve account was not timely posted for the 2020 Sanitary District Refunding Revenue Bonds. This resulted in the beginning cash and investments balance being understated by \$2,212,000. The ledger and financial statement were adjusted for this item.
3. The General fund receipts and disbursements were both overstated by \$2,619,791 for bank-to-bank activity that should not have been reported. The financial statement was adjusted for this item.
4. The GSD Bond and Interest and the GSD Equipment Replacement funds disbursements were understated by \$340,612 and \$1,199,806, respectively, for mid-year electronic fund transfers (EFTs) for a debt payment and a payment made to the Department of Army Corps of Engineers which were not posted to the ledger at the time of payment. The ledger and financial statement were adjusted for these items.

CITY OF GARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

5. Some bank accounts owed amounts to other bank accounts. These amounts should have been transferred and should net to zero. However, the "transfers to banks" did not reconcile to the "transfer from banks" by \$85,440 as of December 31, 2021. The financial statement was not adjusted for these variances.
6. Outstanding check detailed listings generated from the software system were determined to not be reliable for the operating bank accounts. The listings included EFTs and checks that had cleared the bank. Additional audit procedures were performed to determine the accuracy of the listings.

A combined bank reconciliation of all bank accounts, including the Sanitary District, identified a variance of \$844,067 as of December 31, 2021, when compared to the adjusted ledger and financial statement. The financial statement was not adjusted for these variances.

Cash and Investments (Bank Reconciliations) - Sanitary District

The Sanitary District had designed a process of review over the bank reconciliations; however, the process was not consistently documented throughout the audit period. The process as designed was a consultant prepared the reconciliation and Sanitary District officials reviewed the reconciliation, documented by a signature, then uploaded the reconciliation to the Indiana Gateway for Government Units (Gateway) financial reporting system by the 15th of the second following month, to comply with the Gateway deadlines. However, for the three months tested, the bank reconciliations did not have documentation of the review process nor were uploads completed timely.

Additionally, the Sanitary District 2021 bank reconciliations contained unidentified outstanding reconciling items and adjustments totaling \$87,500, unidentified outstanding checks totaling \$124,002, and unidentified deposits in transit totaling \$203,036 for which the Sanitary District could not provide supporting documentation to verify the validity and accuracy of the items. The financial statement was not adjusted for these variances.

Journal Entries

The City did not have an effective system of internal controls to ensure that journal entries were posted accurately and timely. One employee and the City Controller made all journal entries; however, there was no review process in place to ensure journal entries were posted accurately and timely.

Receipts - City

The City had not designed and implemented a process of review over receipts, specifically state distributions to ensure they were recorded timely. Various state distributions received in 2021 totaling \$92,436 were not recorded in the ledger or reported in the financial statement. As of April 2023, these distributions had not been posted. The financial statement was not adjusted for these distributions received and not timely posted.

Receipts - Sanitary District

The Sanitary District had designed a process of review to ensure the accuracy, completeness, timeliness, and classification of the receipts posted as a part of the monthly bank reconciliation. However, documentation of the review process over the bank reconciliations, which included the review process for receipts, was not consistently documented throughout the audit period as noted above under *Cash and Investments (Bank Reconciliations) - Sanitary District*.

CITY OF GARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Disbursements - Sanitary District

The Sanitary District designed a process of review or oversight to ensure the accuracy, completeness, timeliness, and classification of the disbursements posted. However, documentation of the review process, which included email documentation, was not available.

Health Insurance Disbursements

An effective internal control system was not in place to ensure that monthly health insurance premium payments were recorded accurately.

Disbursements for payroll withholdings for health insurance benefits for 2021 were posted throughout the year; however, the amounts posted did not agree to the amounts electronically transferred out of the City's bank accounts each month.

Payments totaling \$9,182,357 to the City's health insurance provider for 2021 were verified as clearing the bank throughout the year. However, the ledger reported \$10,271,719 in health insurance costs, as such disbursements were overstated by \$1,089,362. The overstated disbursements were considered reconciling items on the December 31, 2021 bank reconciliation. The financial statement was not adjusted for this item.

Additionally, the 2020 overstatement of disbursement, totaling \$1,186,883, that were to be voided remained on the December 31, 2021 reconciliations as reconciling items. As of June 2023, only \$824,407 of this outstanding total had been voided. The financial statement was not adjusted for this item.

Payroll Disbursements

The City did not have documented internal controls over payroll disbursements. In October 2021, the City contracted with an outside vendor for the processing of payroll. The department head or timekeeper was to review their respective employees' pay, hours worked, and fund and account paid from; however, the review was not documented or provided for audit. Additionally, either the City Controller or Accountant were to review payroll reports prior to payment; however, this process was not consistently documented.

Financial Reporting

The City prepared and submitted the financial information into the Gateway, which was the source for the financial statement, from the City's financial accounting system. There was no evidence of an oversight or review process to detect and correct errors prior to submission.

Due to the lack of internal controls over cash and investments, journal entries, receipts, and disbursements, the following adjustments were proposed, accepted by the City, and made to the financial statement and required supplementary information - combining schedule presented in the Financial Statement Audit Report:

1. The beginning cash and investments balances were understated by \$1,949,720 as noted above under *Cash and Investments (Bank Reconciliations) - City and Sanitary District*.

CITY OF GARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2. Receipt reconciling items, which includes the bank-to-bank activity as noted above under *Cash and Investments (Bank Reconciliations) - City and Sanitary District*, were noted for the General, the Ambulance/Ems Nonreverting, the Health and Human Services, the GSD Bond and Interest, and the GSD Equipment Replacement funds, which resulted in receipts being overstated by \$2,463,958.
3. Disbursement reconciling items, which includes the bank-to-bank activity and untimely posting of disbursements as noted above under *Cash and Investments (Bank Reconciliations) - City and Sanitary District*, were noted for the General, the Genesis Center Operating, the GSD Bond and Interest, the GSD Equipment and Replacement, the GSD Wwtp General Operating, the Withholdings, and the LDA Casino funds, which resulted in disbursements being overstated by \$615,823.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Risk is the possibility that an event will occur and adversely affect the achievement of objectives. Risk assessment is the process used to identify and assess internal and external risks to the achievement of objectives, and then establish risk tolerances. Each identified risk is evaluated in terms of its impact and likelihood of occurrence. Overall, risk assessment is the basis for determining how risk will be managed. . . .

Management identifies risks to the achievement of the political subdivision's objectives across the unit as a whole and within each office or department. Analysis of risk through determination of objective measures and variance tolerance is the basis for determining how the risks should be managed. The response to risk is selected: acceptance, avoidance, reduction, or sharing. . . .

Internal control is a process, and part of that process is the responsibility for management to be continually aware of changes, both external and internal, that could affect the achievement of the political subdivision's objectives. Those changes should be analyzed for both their immediate effect and for any future impact. Management would then determine any modifications needed in the internal control process to adapt to these changes."

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. Clear documentation should be maintained for continuity as well as ease of communication to outside parties. . . ."

CITY OF GARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

"Relevant information from both internal and external sources is necessary to support the functioning of the other components of internal control. Communication is the continual process of providing, sharing, and obtaining necessary information. Internal communication enables personnel to receive a clear message that control responsibilities are taken seriously by the organization. External communication enables relevant outside information to be internalized and internal information to be clearly communicated to external parties. . . ."

"Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators. . . ."

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented. . . ."

Management remediates identified issues. . . ."

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

When it is determined that an error has been posted in the financial records, the error must be corrected in a timely manner. The correction of the error should be dated as of the date that the correction occurred and should not be back dated to the date the error occurred. The adjustment should be labeled as a correcting entry. All documentation of the error and the adjustments must be maintained to support the correction. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

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](#)."

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.

CITY OF GARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

Cause

A system of internal controls was not designed or implemented by management of the City, which would include segregation of key functions. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the City's management expectation of what should be done to effect internal controls, and procedures should consist of actions that would implement these policies. An evaluation of the City's system of internal controls had not been conducted. Management had not conducted a risk assessment related to the City's financial transactions.

Effect

Without a proper system of internal controls in place that operated effectively, material misstatements of the financial statement remained undetected. The financial statement included the errors identified in the *Condition and Context*.

The failure to assess risk, communicate, and monitor the internal control system placed the City at risk that internal controls may not be either designed properly or operating effectively to provide reasonable assurance that internal controls will prevent, or detect and correct, misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2021-002

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2020-002.

Condition and Context

The City had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the City's Schedule of Expenditures of Federal Awards (SEFA).

The City failed to properly review the federal grant information prepared and submitted in Gateway. Although the Grant Administrator compiled and entered the federal award information into Gateway and the Senior Accountant reviewed and approved the information entered, the City was unable to provide evidence of the review. Furthermore, the internal control was not effective and did not detect and allow correction of errors prior to submission.

Due to the lack of effective internal controls, the SEFA presented for audit included the following errors:

CITY OF GARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

1. The COVID-19 - Coronavirus Relief Fund expenditures were omitted, which understated expenditures by \$2,342,945.
2. The COVID-19 - Coronavirus State and Local Fiscal Recovery Funds expenditures were omitted, which understated expenditures by \$4,189,930.
3. Several additional grants had individually immaterial errors that resulted in misstatements of expenditures of \$851,454, in total.
4. Other errors included incorrect program names and amounts passed through to sub-recipients.

Audit adjustments were proposed, accepted by the City, and made to the SEFA presented in this report.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

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](#)."

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control . . ."

CITY OF GARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.1 states in part:

". . . *Internal controls* for non-Federal entities means:

- (1) Processes designed and implemented by non-Federal entities to provide reasonable assurance regarding the achievement of objectives in the following categories:
 - (i) Effectiveness and efficiency of operations;
 - (ii) Reliability of reporting for internal and external use; . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502(b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414."

CITY OF GARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of the City had not established an effective system of internal controls that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal controls in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition and Context*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the City. The documents are presented as intended by the City.



JEROME A. PRINCE
Mayor

TRENT A. MCCAIN
Deputy Mayor

CITY OF GARY
Department of Finance

401 Broadway
Gary, Indiana 46402
Phone (219) 881-1346 – Fax (219) 882-2320

CELITA GREEN
City Controller

YVETTE BARKER
Deputy Controller

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-001

Fiscal year in which the finding initially occurred 2018

Status of Audit Finding:

FINANCIAL TRANSACTIONS AN REPORTING:

Over the past several years. There has been a large amount of turnover in the Finance department, along with operational challenges during the COVID pandemic. The city is striving to make a greater effort in 2023 to address segregation of duties and hire additional staff where necessary.

CASH, INVESTMENTS, AND BANK RECONCILIATIONS:

The city has reconciled its 2020, 2021, and currently completing 2022 and 2023 bank reconciliations with the assistance of consultants. We will continue to work to complete the bank reconciliations in a timely manner with accuracy and consistency. The city will also work to upload bank reconciliations into Gateway in a timely manner, as bank reconciliations become completed.

JOURNAL ENTRIES:

COVID challenges contributed to much of internal controls in posting timely and accurately. The Finance department use of a journal entry form to prepare and approve journal entries and provide documentation is still a work in progress.

RECEIPT PROCESSING:

The city continues to address the timely recording and the oversight to ensure accuracy, timeliness, and completeness of posting revenues.

PAYROLL AND HEALTH BENEFIT:

The city continues to work to reconcile its health benefit claims to the insurance provider's invoices, and the bank statements, as a work-in-progress.

LOCAL DEVELOPMENT INTERCEPTS:

The issue with transactions being recorded timely and accurately has been corrected.



JEROME A. PRINCE
Mayor

TRENT A. MCCAIN
Deputy Mayor

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CELITA GREEN
City Controller

YVETTE BARKER
Deputy Controller

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-002

Status of Audit Finding:

The Grant Administrator position is now filled. The City hired a Consultant to assist in training the new Grant Administrator which is a work in progress, along with the implementation of E-Civics software for grant administration and maintenance.



JEROME A. PRINCE
Mayor
jprince@gary.gov
May 4, 2023

ANGELA LOCKETT
Corporation Counsel
alockett@gary.gov

FINDING 2020-003

Fiscal year in which the finding initially occurred: 2020

Status of Audit Finding: Corrected

RE: Audit Findings regarding Prevailing Wage requirements in Contracts

I am writing to explain corrective measures taken by the City of Gary in regard to an audit finding by the State of Indiana, wherein the State determined that the City had "a responsibility to include a provision in its construction contracts that the contractors or subcontractors comply with the prevailing wage rate requirements." Upon learning of this finding, on January 9, 2023, I sent an email to the entire legal staff notifying them of this finding so they can address it in future contracts. I also let the staff know that this applied to contracts with federal funding where subcontractors would be used. I advised that we needed to ensure the language dealing with subcontractors adequately required the contractor ensured the subcontractor was aware of prevailing wage requirements. Since I prepare most contracts, I have been vigilant that if we have federal funding, we include the correct language. This is the extent of what the City has done to ensure compliance in the future. To date, I have not had to prepare a contract with that language, but I am in the process of amending the forms we use to include the proper requirements, as I understand them.

Please do not hesitate to contact me if you need further information regarding this matter.

Sincerely,

Marco A. Molina
Assistant City Attorney

401 Broadway, Suite 104 Gary, IN 46402
(219) 881-1400 office (219) 881-1362 fax
Gary.gov





City of Gary

Department of Finance

401 Broadway

Gary, Indiana

JEROME A. PRINCE
MAYOR

46402
JOY HOLLIDAY
Chief of Staff

(219) 881-1363 / Fax (219) 881-1340
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M. CELITA GREEN
CONTROLLER

YVETTE R. BARKER
DEPUTY CONTROLLER

CORRECTIVE ACTION PLAN

FINDING 2021-001

Contact Person Responsible for Corrective Action: M. Celita Green
Contact Phone Number: 219-881-1363
Repeat Finding from 2020-001

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Processes exist for Cash and Investments (Bank Reconciliations) for the City of Gary and Gary Sanitary District, however, we concur that controls are not in place to assure timely and accurate process of the bank reconciliations. While it is the city's goal to complete bank reconciliations and the summary reconciliation monthly, it is a work in progress due the number of years certain bank reconciliations were behind since 2018.

The City is currently working to complete all of the 2022 bank reconciliations by October 31, 2023, and all of its 2023 Bank reconciliations by April of 2024. Additionally, we have begun to cancel outstanding checks on a monthly basis.

The City is also seeking to hire a Finance Manager to oversee timely recording of receipts and disbursements, journal entries, reconciling, and posting of all payroll withholding claims, including AIM insurance claims. The Finance Manager will also be responsible for oversight of the AFR to assure that it is complete, accurate, and timely.

For Payroll Disbursements- in 2023, the City has reinstated the payroll transmittal for Department Heads to review hours and rates for each employee, each payroll period, and to assure accuracy and proper documentation. After review and making any necessary changes, the department head will certify the payroll for the period.

Anticipated completion date is April 2024.



JEROME A. PRINCE
MAYOR

46402
JOY HOLLIDAY
Chief of Staff

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Department of Finance
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Gary, Indiana

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www.gary.in.us

M. CELITA GREEN
CONTROLLER

YVETTE R. BARKER
DEPUTY CONTROLLER

CORRECTIVE ACTION PLAN

FINDING 2021-002

Contact Person Responsible for Corrective Action: M. Celita Green
Contact Phone Number: 219-881-1363
Repeat Finding from 2020-002

Views of Responsible Official
We concur to the finding.

Description of Corrective Action Plan:

The City concurs that additional internal controls are necessary to complete and submit an accurate SEFA. There has also been a turnover in the Grant Administrator position, which has resulted in challenges in assuring that information is recorded correctly for the SEFA.

While a consultant was hired in 2022 to review the 2021 SEFA and train the new Grant Administrator, the consultant was not able to complete the scope of work due to unforeseen circumstances. We are now in the process of seeking a consulting accounting firm to assist in training the current Grant Administrator, and overseeing the process of gathering, recording, and entering correct information into the SEFA.

Anticipated completion: February 2024

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.