

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

COMPLIANCE EXAMINATION REPORT

OF

LAPORTE MUNICIPAL AIRPORT AUTHORITY

LAPORTE COUNTY, INDIANA

January 1, 2018 to December 31, 2022



FILED

08/25/2023



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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August 25, 2023

To: The Officials of the LaPorte Municipal Airport Authority
LaPorte Municipal Airport Authority
2341 IN-39
LaPorte, IN 46350

This report is supplemental to the audit report of the LaPorte Municipal Airport Authority (Authority), for the period from January 1, 2018 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 Authority. It should be read in conjunction with the financial statement audit report of the Authority, which provides an opinion on the Authority'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 Authority 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 LaPorte Municipal Airport Authority prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2018 to December 31, 2022. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

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". The signature is written in a cursive style.

Tammy R. White, CPA
Deputy State Examiner

COMPLIANCE EXAMINATION OF
LaPorte Municipal Airport Authority
LaPorte County, Indiana
January 1, 2018 to December 31, 2022

LAPORTE MUNICIPAL AIRPORT AUTHORITY

LaPorte County, Indiana
January 1, 2018 to December 31, 2022

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LAPORTE MUNICIPAL AIRPORT AUTHORITY
SCHEDULE OF OFFICIALS
January 1, 2018 to December 31, 2022

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Eric Bobcek	01-01-18 to 12-31-22
Treasurer	James Shearin	01-01-18 to 12-31-22
President of the Board	Edward Volk	01-01-18 to 12-31-22



INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the LaPorte Municipal Airport Authority

We have examined the La Porte Municipal Airport Authority ("Authority") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2018 to December 31, 2022. Management of the Authority is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Authority complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Authority's compliance with specified requirements.

In our opinion, the Authority complied, in all material respects, with the aforementioned requirements during the period January 1, 2018 to December 31, 2022.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
August 16, 2023

LAPORTE MUNICIPAL AIRPORT AUTHORITY
EXIT CONFERENCE
January 1, 2018 to December 31, 2022

The contents of this report were discussed on August 16, 2023, with Jim Shearin, Treasurer, Eric Bobcek, Director, Edward Volk, President of the Board, and Richard Schmitt, Vice President of the Board.