

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

COMPLIANCE EXAMINATION REPORT

OF

EVANSVILLE METROPOLITAN PLANNING ORGANIZATION

VANDERBURGH COUNTY, INDIANA

July 1, 2022 to June 30, 2023



**FILED**

01/25/2024



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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January 25, 2024

Board of Directors  
Evansville Metropolitan Planning Organization  
Vanderburgh County, Indiana

This report is supplemental to the audit report of Evansville Metropolitan Planning Organization (Organization), for the period July 1, 2022 to June 30, 2023. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the Organization. It should be read in conjunction with the financial statement audit report of the Organization, which provides an opinion on the Organization's financial statements. This report may be found at [www.in.gov/sboa/](http://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 Organization 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 Evansville Metropolitan Planning Organization, prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2022 to June 30, 2023. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the 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".

Tammy R. White, CPA  
Deputy State Examiner

EVANSVILLE METRO PLANNING ORGANIZATION

Vanderburgh County, Indiana  
July 1, 2022 to June 30, 2023

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EVANSVILLE METRO PLANNING ORGANIZATION  
SCHEDULE OF OFFICIALS  
July 1, 2022 to June 30, 2023

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Seyed Shokouhzadeh	07-01-22 to 6-30-23
Finance Officer	Kari A. Akin	07-01-22 to 6-30-23
Chairman of the Policy Committee	Jack Corn, Jr.	07-01-22 to 6-30-23

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of Evansville Metro Planning Organization

We have examined the Evansville Metro Planning Organization's ("Unit") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period July 1, 2022 to June 30, 2023. Management of the Unit is responsible for the Unit's compliance with the specified requirements. Our responsibility is to express an opinion on the Unit'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 Unit complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Unit 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 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 Unit's compliance with specified requirements.

In our opinion, the Unit complied, in all material respects, with the aforementioned requirements during the period July 1, 2022 to June 30, 2023.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
January 19, 2024

EVANSVILLE METO PLANNING ORGANIZATION  
EXIT CONFERENCE  
July 1, 2022 to June 30, 2023

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The contents of this report were discussed on January 19, 2024 with Kari Akin, Finance Officer, Seyed Shokouhzadeh, Executive Director, and Jack Corn, Chairman of the Policy Committee.