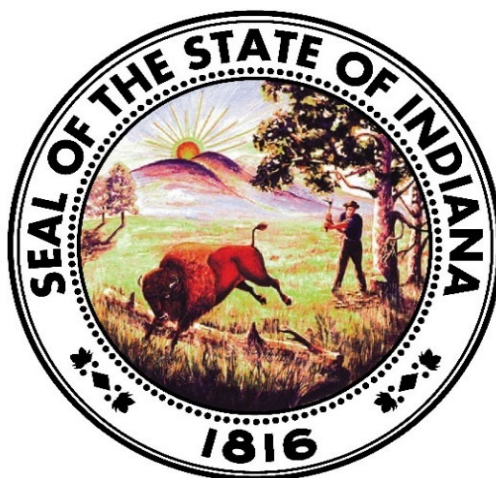


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

COMPLIANCE REPORT  
OF  
OFFICE OF INDIANA STATE COMPTROLLER  
STATE OF INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
10/02/2024



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AGENCY OFFICIAL

Office

Official

Term

Comptroller

Tera Klutz  
Elise Nieshalla

01-01-23 to 11-30-23  
12-01-23 to 06-30-25



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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TO: THE OFFICE OF INDIANA STATE COMPTROLLER

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Office of Indiana State Comptroller, for the period of January 1, 2023 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Office of Indiana State Comptroller, as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines.

We fulfilled our responsibility as detailed in the first paragraph, using procedures performed through a combination of physical inspection of supporting documents and inquiry with the current Office of Indiana State Comptroller staff to verify the appropriate accounting for and use of revenue, expenses, capital assets, overtime and comp time paid, and salary paid to the elected official.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Annual Comprehensive Financial Reports. Federal programs are included in the scope of our statewide single audits as reflected in the Statewide Single Audit Reports.

This report is intended solely for the information and use of the Office of Indiana State Comptroller's management, and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the Indiana State Board of Accounts and of the office reviewed.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

July 30, 2024

OFFICE OF INDIANA STATE COMPTROLLER  
COMMENTS

No reportable instances of noncompliance.

OFFICE OF INDIANA STATE COMPTROLLER  
EXIT CONFERENCE

The contents of this report were discussed on July 30, 2024, with Elise Nieshalla, Comptroller; Staci Schneider, Chief of Staff; and Courtney Everett, Deputy Comptroller.