

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

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

COMPLIANCE EXAMINATION REPORT

OF

CITY OF UNION CITY REDEVELOPMENT AUTHORITY

RANDOLPH COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED
02/27/2025



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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February 27, 2025

To: The Officials of the City of Union City Redevelopment Authority
City of Union City Redevelopment Authority
Randolph County, Indiana

The City of Union City Redevelopment Authority's (Authority) financial information was audited as part of the City of Union City's (City) financial statement audit for the period January 1, 2022 to December 31, 2023. The Financial Statement Audit Report of the City, which provides an opinion on the City's financial statement and which includes the Authority's financial information, 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. The procedures did not indicate any instances of noncompliance that warranted comment at this time. The procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Authority's Annual Financial Report information can be found on the Indiana Gateway for Government Units financial reporting system website: <https://gateway.ifionline.org> and has not been subjected to any audit procedures

Tammy White, CPA
Deputy State Examiner

**COMPLIANCE EXAMINATION OF
CITY OF UNION CITY REDEVELOPMENT AUTHORITY**

Randolph County, Indiana
January 1, 2022 through December 31, 2023

CITY OF UNION CITY REDEVELOPMENT AUTHORITY

Randolph County, Indiana
January 1, 2022 through December 31, 2023

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CITY OF UNION CITY REDEVELOPMENT AUTHORITY
SCHEDULE OF OFFICIALS
January 1, 2022 through December 31, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Development Authority Board	Timothy L. Heuss	01-01-22 to 12-31-23
Treasurer	Jeanette I. Walters	01-01-22 to 12-31-23

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the City of Union City Redevelopment Authority

We have examined the City of Union City's Redevelopment Authority ("RDA") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2022 through December 31, 2023. Management of the RDA is responsible for the RDA's compliance with the specified requirements. Our responsibility is to express an opinion on the RDA'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 RDA complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the RDA 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 RDA complied, in all material respects, with the aforementioned requirements during the period January 1, 2022 through December 31, 2023.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
February 10, 2025

CITY OF UNION CITY REDEVELOPMENT AUTHORITY
EXIT CONFERENCE
January 1, 2022 through December 31, 2023

The contents of this report were discussed on September 24, 2024 with Amy Richards, Clerk-Treasurer, Jan Walters, Deputy Clerk, Chad Spence, Mayor, Tim Huess, Council President, and Tito Farias, Council Member.