

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

COMPLIANCE ENGAGEMENT REPORT

OF

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION

RIPLEY COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED
06/05/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Compliance Report	3-4
Comments	5
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis.....	9-11

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Susan A. Craig Mary McCarty	01-01-19 to 12-31-21 01-01-22 to 12-31-24
Treasurer	Dan Wright	01-01-19 to 12-31-24
Chair of the Commission	Mark S. Vice	01-01-19 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE SOUTHEASTERN INDIANA REGIONAL
PLANNING COMMISSION, RIPLEY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Southeastern Indiana Regional Planning Commission (Commission), for the period of January 1, 2019 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 Commission 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. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

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.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Commission's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Mary McCarty, Executive Director; Brian Amick, Vice Chair of the Commission; and Gretchen Moore, Fiscal Manager, on May 30, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

May 2, 2024

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

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SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
General Fund	\$ 793,655	\$ 655,382	\$ 601,100	\$ 847,937	\$ 586,903	\$ 675,230	\$ 759,610
Hanover HPG	-	34,250	34,250	-	-	-	-
Jennings HPG	-	43,126	43,126	-	-	-	-
Brownfields	-	143,356	143,356	-	104,202	104,202	-
Dearborn HPG	-	-	-	-	48,291	48,291	-
Switzerland HPG	-	-	-	-	44,102	44,102	-
Rural Broadband	-	-	-	-	180,700	180,700	-
Se Indiana Growth Alliance (Seiga)	<u>45,712</u>	<u>-</u>	<u>490</u>	<u>45,222</u>	<u>2,699</u>	<u>4,075</u>	<u>43,846</u>
Totals	<u>\$ 839,367</u>	<u>\$ 876,114</u>	<u>\$ 822,322</u>	<u>\$ 893,159</u>	<u>\$ 966,897</u>	<u>\$ 1,056,600</u>	<u>\$ 803,456</u>

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
GENERAL FUND	\$ 759,610	\$ 867,682	\$ 745,204	\$ 882,088	\$ 1,319,654	\$ 1,081,462	\$ 1,120,280
BUILDING CONSTRUCTION	-	-	-	-	212,156	-	212,156
RESILIENCY	-	-	-	-	1,461	1,461	-
SEIGA	43,846	-	5,000	38,846	5,000	105	43,741
SEIGA READI	-	77,731	65,048	12,683	11,672	24,355	-
BROWNFIELDS	-	156,094	156,094	-	-	-	-
RIPLEY HPG	-	22,817	19,540	3,277	32,533	35,810	-
DEARBORN HPG	-	21,978	21,978	-	-	-	-
OHIO HPG	-	46,182	46,182	-	33,603	33,603	-
SWITZERLAND HPG	-	30,652	28,352	2,300	-	2,300	-
OSGOOD HPG	-	-	-	-	71,561	71,561	-
JEFF HPG	-	-	-	-	31,310	31,310	-
DECATUR HPG	-	-	-	-	33,741	33,741	-
PAYROLL	-	148,754	148,754	-	526,767	526,767	-
Totals	\$ 803,456	\$ 1,371,890	\$ 1,236,152	\$ 939,194	\$ 2,279,458	\$ 1,842,475	\$ 1,376,177

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
GENERAL FUND	\$ 1,120,280	\$ 862,550	\$ 832,461	\$ 1,150,369
BUILDING CONSTRUCTION	212,156	52,000	263,229	927
SEIGA	43,741	-	970	42,771
RIPLEY HPG	-	25,385	25,385	-
OSGOOD HPG	-	32,824	32,824	-
JEFF HPG	-	63,750	63,750	-
DECATUR HPG	-	61,319	61,319	-
MADISON HPG	-	39,330	39,330	-
JENNINGS HPG	-	59,950	29,975	29,975
FRANKLIN HPG	-	70,289	52,955	17,334
ACP	-	14,585	14,585	-
SEI BROADBAND CLEARINGHOUSE	-	40,157	40,157	-
PAYROLL	-	627,693	627,693	-
Totals	<u>\$ 1,376,177</u>	<u>\$ 1,949,832</u>	<u>\$ 2,084,633</u>	<u>\$ 1,241,376</u>