

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

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

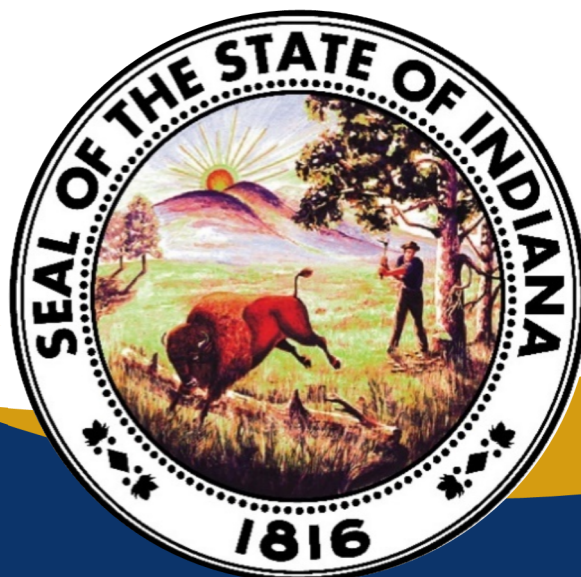
COMPLIANCE EXAMINATION REPORT

OF

CITY OF BLOOMINGTON

MONROE COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
02/05/2025



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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February 5, 2025

To: The Officials of the City of Bloomington
City of Bloomington
Monroe County, Indiana

This report is supplemental to the audit report of the City of Bloomington (City), for the period January 1, 2022 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any findings that pertain to the City. It should be read in conjunction with the financial statement audit report of the City, which provides an opinion on the City'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 City 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 report of the City of Bloomington, prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2022 to December 31, 2022. In our opinion, the supplemental report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

We call your attention to the finding in the report on page 3.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA
Deputy State Examiner

CITY OF BLOOMINGTON
Monroe County, Indiana
January 1, 2022 to December 31, 2022

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CITY OF BLOOMINGTON
SCHEDULE OF OFFICIALS
January 1, 2022 to December 31, 2022

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Jeffrey Underwood	01-01-22 to 12-31-22
Mayor	John Hamilton	01-01-22 to 12-31-22
President of the Board of Public Works	Kyla Cox Deckard	01-01-22 to 12-31-22
President of the Common Council	Susan Sandberg	01-01-22 to 12-31-22

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the City of Bloomington

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

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual for Cities and Towns* applicable to the City during the period January 1, 2022 to December 31, 2022, as described in item 2022-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the City complied, in all material respects, with the aforementioned requirements during the period January 1, 2022 to December 31, 2022.



Crowe LLP

Indianapolis, Indiana
October 17, 2024

CITY OF BLOOMINGTON
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS
January 1, 2022 to December 31, 2022

FINDING 2022-001: MOTOR VEHICLE HIGHWAY FUNDS

Criteria: On the chart of accounts, the MVH Fund and MVH Restricted sub-fund shall be shown as follows: "...Cities and Towns Fund 201 MVH Fund 203 MVH Restricted. Together, MVH and MVH Restricted shall constitute the total MVH Fund. MVH and MVH Restricted will be shown separately on the Annual Financial Report..." (State Examiner Directive 2018-2).

"The political subdivision posted, at the time of the receipt of the distribution from the State MVH Account, fifty percent (50%) of the distribution to MVH Restricted" (State Examiner Directive 2018-2).

Indiana Code 8-14-1-5(c) states: "For funds distributed to a city or town from the motor vehicle highway account, the city or town shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the county's highways."

The same comment appeared in the prior Report 000001975S.

Condition: The City did not establish the Motor Vehicle Highway (MVH) Fund and the MVH Restricted sub-fund with the standard appropriate fund numbers as established by the State Board of Accounts chart of accounts.

CITY OF BLOOMINGTON
EXIT CONFERENCE
January 1, 2022 to December 31, 2022

The contents of this report were discussed on Tuesday, July 23, 2024, with Jessica McClellan, City Controller, Margie Rice, Corporation Counsel, Gretchen Knapp, Deputy Mayor, Cheryl Gilliland, City, Matthew Havey, City, Melissa Waldon, City, Pam Barber, Indiana State Board of Accounts, and FORVIS Mazar.