



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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August 5, 2024

To: The Officials of the City of Greenwood  
City of Greenwood  
Johnson County, Indiana

This report is supplemental to the audit report of the City of Greenwood (City), for the period January 1, 2023 to December 31, 2023. It has been provided as a separate report so that the reader may easily identify any Examination 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/](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 City and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for the City of Greenwood, prepared by Katz, Sapper & Miller, LLP, Independent Public Accountants, for the period January 1, 2023 to December 31, 2023. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the 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.

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

# CITY OF GREENWOOD, INDIANA

## SUPPLEMENTAL AUDIT REPORT

GREENWOOD, INDIANA  
December 31, 2023



# CITY OF GREENWOOD, INDIANA

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## SCHEDULE OF SELECTED OFFICIALS

<b>Office</b>	<b>Official</b>	<b>Term</b>
Mayor	Mr. Mark W. Myers	1/1/2020 – 12/31/2023
City Council - President	Mr. Mike Campbell	1/1/2020 – 12/31/2023
Controller	Mr. Greg Wright	1/1/2023 – 12/31/2024



*Independent Auditor's Supplemental Audit Report*

The Officials of the City of Greenwood, Indiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the City of Greenwood, Indiana (the City) as of and for the year ended December 31, 2023 and have issued our report thereon dated June 25, 2024.

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the *Accounting and Uniform Compliance Guidelines Manual for Cities and Towns*, established by the Indiana State Board of Accounts, as it applies to the City, except as stated in the Audit Results and Comments.

This report is intended solely for the information and use of the officials and management of the City and the Indiana State Board of Accounts and is not intended to be and should not be used by anyone other than these specified parties.

*Katz, Sapper & Miller, LLP*

Indianapolis, Indiana  
June 25, 2024

**CITY OF GREENWOOD, INDIANA**

**AUDIT RESULTS AND COMMENTS**

**Year Ended December 31, 2023**

**CAPTIAL ASSET INVENTORY**

The capital asset inventory was not evidenced by adequate documentation indicating it had occurred as required once in the past two years.

Officials and employees are required to complete a capital asset inventory at least once every two years or more frequently if required by other laws or regulations. (*Accounting and Uniform Compliance Guidelines Manual for Cities and Towns*, Chapter 1)

**CITY OF GREENWOOD, INDIANA**

**EXIT CONFERENCE**

The contents of this report were discussed on June 25, 2024 with Greg Wright, City Controller; Mark Myers, Mayor; and Mike Campbell, City Council - President.