

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

COMPLIANCE REPORT

OF

CITY OF WESTFIELD REDEVELOPMENT AUTHORITY

HAMILTON COUNTY, INDIANA

January 1, 2021 to December 31, 2023



**FILED**  
06/11/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Cindy Gossard Marla Ailor	01-01-21 to 12-31-23 01-01-24 to 12-31-24
President of the Redevelopment Authority Board	Robert Smith Joseph Ingalls Roger Dycus	01-01-21 to 12-31-22 01-01-23 to 12-31-23 01-01-24 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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE CITY OF WESTFIELD REDEVELOPMENT  
AUTHORITY, HAMILTON COUNTY, INDIANA

The City of Westfield Redevelopment Authority's (Authority) financial information was audited as part of the City of Westfield's (City) financial statements for the period from January 1, 2021 to December 31, 2023. The Financial Statements Audit Report of the City, which provides our opinions on the City's financial statements and which includes the Authority's financial information, may be found at [www.in.gov/sboa](http://www.in.gov/sboa).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The procedures we performed did not indicate any instances of noncompliance that warranted comment at this time. Our 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.

Beth Kelley, CPA, CFE  
Deputy State Examiner

June 10, 2024

CITY OF WESTFIELD REDEVELOPMENT AUTHORITY  
EXIT CONFERENCE

The contents of this report were discussed on June 10, 2024, with Marla Ailor, Clerk-Treasurer of the City and Treasurer of the Authority; Scott A. Willis, Mayor of the City; Chad Huff, Common Council member of the City; Kerri Gagnon, Deputy Clerk-Treasurer of the City; and Danielle Carey-Tolan, Deputy Mayor of the City.