

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

COMPLIANCE EXAMINATION REPORT

OF

ALLEN COUNTY FORT WAYNE CAPITAL IMPROVEMENTS BOARD OF MANAGERS

ALLEN COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
10/10/2024



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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October 10, 2024

To: The Officials of the Allen County Fort Wayne Capital Improvements Board of Managers
Allen County Fort Wayne Capital Improvements Board of Managers
Allen County, Indiana

This report is supplemental to the audit report of the Allen County Fort Wayne Capital Improvements Board of Managers, for the period from 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 Capital Improvement Board. It should be read in conjunction with the financial statement audit report of the Capital Improvement Board, which provides an opinion on the Capital Improvement Board'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 Capital Improvement Board 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 Audit Report for Allen County Fort Wayne Capital Improvements Board of Managers prepared by Crowe 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 Indiana State Board of Accounts.

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

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

**COMPLIANCE EXAMINATION OF
ALLEN COUNTY FORT WAYNE
CAPITAL IMPROVEMENTS BOARD OF MANAGERS**

Allen County, Indiana
January 1, 2023 through December 31, 2023

ALLEN COUNTY FORT WAYNE CAPITAL IMPROVEMENTS BOARD OF MANAGERS

Allen County, Indiana
January 1, 2023 through December 31, 2023

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ALLEN COUNTY FORT WAYNE CAPITAL IMPROVEMENTS BOARD OF MANAGERS
SCHEDULE OF OFFICIALS
January 1, 2023 through December 31, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
Business Manager	Matthew Whitney	01-01-23 to 12-31-23
Executive Director	Barton Shaw	01-01-23 to 12-31-23
Controller	Rebecca S. Zulager	01-01-23 to 12-31-23
Treasurer	Robert Walters	01-01-23 to 12-31-23
President of the Board of Managers	James E. Cook	01-01-23 to 12-31-23

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of Allen County Fort Wayne Capital Improvement Board of Managers

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

In our opinion, the CIB complied, in all material respects, with the aforementioned requirements during the period of January 1, 2023 through December 31, 2023.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
June 12, 2024

ALLEN COUNTY FORT WAYNE CAPITAL IMPROVEMENTS BOARD OF MANAGERS
EXIT CONFERENCE
January 1, 2023 through December 31, 2023

The contents of this report were discussed on June 12, 2024, with James Cook, President of the Board of Managers, Barton Shaw, Executive Director, Rebecca Zulager, Controller, and Matthew Whitney, Business Manager.