

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

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

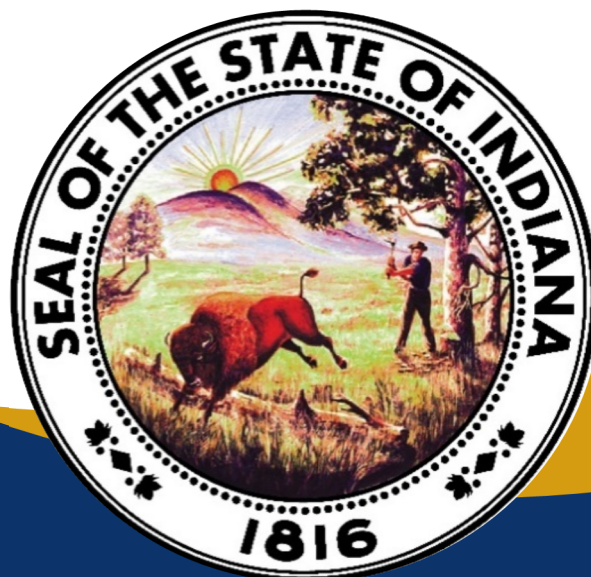
COMPLIANCE EXAMINATION REPORT

OF

CITY OF SEYMOUR REDEVELOPMENT AUTHORITY

JACKSON COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
12/05/2024



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

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December 5, 2024

To: The Officials of the City of Seymour Redevelopment Authority  
City of Seymour Redevelopment Authority  
Jackson County, Indiana

The City of Seymour Redevelopment Authority's (Authority) financial information was audited as part of the City of Seymour's (City) financial statement audit for the period January 1, 2023 to December 31, 2023. The Financial Statement Audit Report of the City, which provides an opinion on the City's financial statement 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 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 procedures did not indicate any instances of noncompliance that warranted comment at this time. The 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

Tammy R. White, CPA  
Deputy State Examiner

CITY OF SEYMOUR REDEVELOPMENT AUTHORITY

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

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CITY OF SEYMOUR REDEVELOPMENT AUTHORITY  
SCHEDULE OF OFFICIALS  
January 1, 2023 through December 31, 2023

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<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of Redevelopment Authority	Jerry Hackney	01-01-23 to 12-31-23
Clerk-Treasurer	Darrin Boas	01-01-23 to 12-31-23

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the City of Seymour's Redevelopment Authority

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

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

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
September 30, 2024

CITY OF SEYMOUR REDEVELOPMENT AUTHORITY  
EXIT CONFERENCE  
January 1, 2023 through December 31, 2023

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The contents of this report were discussed on September 26, 2024, with Darrin Boas, Clerk-Treasurer; Melissa Herndon, Second Deputy; Matthew Nicholson, Mayor, and David Earley, President of Town Council.

This report was also communicated to Jerry Hackney, President of the City of Seymour Redevelopment Board via email.