

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

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

COMPLIANCE REPORT

OF

CITY OF BRAZIL REDEVELOPMENT AUTHORITY

CLAY COUNTY, INDIANA

January 1, 2023 to December 31, 2024



**FILED**

05/20/2025



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Exit Conference.....	4

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Karen McQueen	01-01-23 to 12-31-25
President of the Redevelopment Authority Board	Frank Swearingen	01-01-23 to 12-31-25
Mayor	Brian Wyndham	01-01-23 to 12-31-25



Paul D. Joyce, CPA  
State Examiner

## INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769  
Telephone: (317) 232-2513  
Fax: (317) 232-4711  
[www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE CITY OF BRAZIL REDEVELOPMENT  
AUTHORITY, CLAY COUNTY, INDIANA

The City of Brazil Redevelopment Authority's (Authority) financial information was audited as part of the City of Brazil's (City) financial statements for the period from January 1, 2023 to December 31, 2024. The Financial Statement 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.

Any Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE  
Deputy State Examiner

May 5, 2025

CITY OF BRAZIL REDEVELOPMENT AUTHORITY  
EXIT CONFERENCE

The contents of this report were discussed on May 5, 2025, with Karen McQueen, Treasurer; Brian Wyndham, Mayor; Shane Litz, Common Council member; and Jill Bennett, Deputy Treasurer.