

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

COMPLIANCE REPORT

OF

SHELBYVILLE REDEVELOPMENT AUTHORITY

SHELBY COUNTY, INDIANA

January 1, 2022 to December 31, 2023



**FILED**

08/19/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Scott Asher	01-01-22 to 12-31-24
President of the Shelbyville Redevelopment Authority	James E. Garrett, Jr.	01-01-22 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE SHELBYVILLE REDEVELOPMENT  
AUTHORITY, SHELBY COUNTY, INDIANA

The Shelbyville Redevelopment Authority's (Authority) financial information was audited as part of the City of Shelbyville's (City) financial statements for the period from January 1, 2022 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 5, 2024

SHELBYVILLE REDEVELOPMENT AUTHORITY  
EXIT CONFERENCE

The contents of this report were discussed on June 5, 2024, with Scott Asher, Clerk-Treasurer, and James E. Garrett, Jr., President of the Shelbyville Redevelopment Authority by telephone, on June 6, 2024.