

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

COMPLIANCE EXAMINATION REPORT

OF

BLOOMINGTON PUBLIC TRANSPORTATION CORPORATION

MONROE COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
07/23/2024



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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July 23, 2024

To: The Officials of the Bloomington Public Transportation Corporation
Bloomington Public Transportation Corporation
Monroe County, Indiana

This report is supplemental to the audit report of the Bloomington Public Transportation Corporation (Public Transportation Corporation), 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 Public Transportation Corporation. It should be read in conjunction with the financial statement audit report of the Public Transportation Corporation, which provides an opinion on the Public Transportation Corporation'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 Public Transportation Corporation 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 Bloomington Public Transportation Corporation 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
BLOOMINGTON PUBLIC TRANSPORTATION CORPORATION**

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

BLOOMINGTON PUBLIC TRANSPORTATION CORPORATION

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

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BLOOMINGTON PUBLIC TRANSPORTATION CORPORATION
SCHEDULE OF OFFICIALS
January 1, 2023 through December 31, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
General Manager	John Connell	01-01-23 to 12-31-23
Chief Financial Officer/Controller	Christa Browning	01-01-23 to 12-31-23
Chair of the Board	James McLary	01-01-23 to 12-31-23

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of Bloomington Public Transportation Corporation

We have examined Bloomington Public Transportation Corporation ("Public Transportation Corporation") 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 Public Transportation Corporation is responsible for the Public Transportation Corporation's compliance with the specified requirements. Our responsibility is to express an opinion on the Public Transportation Corporation'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 Public Transportation Corporation complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Public Transportation Corporation 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 Public Transportation Corporation's compliance with specified requirements.

In our opinion, the Public Transportation Corporation 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 26, 2024

BLOOMINGTON PUBLIC TRANSPORTATION CORPORATION
EXIT CONFERENCE
January 1, 2023 through December 31, 2023

The contents of this report were discussed on June 20, 2024, with Christa Browning CFO, John Connell, General Manger, and James McLary, Board Chairman.