

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

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

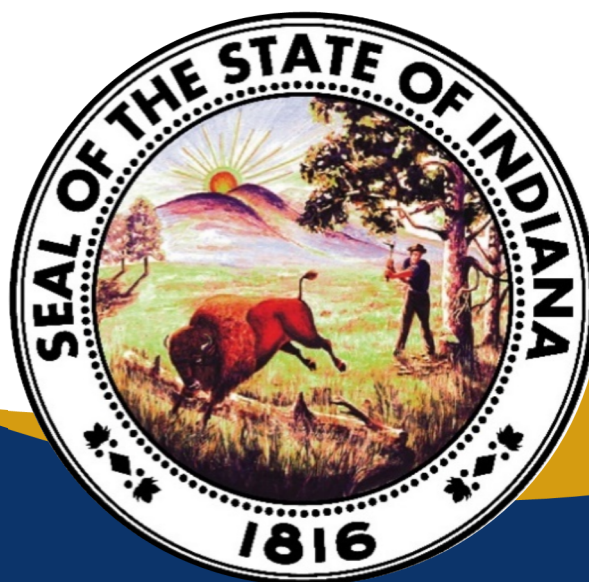
COMPLIANCE EXAMINATION REPORT

OF

PLAINFIELD REDEVELOPMENT AUTHORITY

HENDRICKS COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**

12/03/2024



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

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December 3, 2024

To: The Officials of the Plainfield Redevelopment Authority  
Plainfield Redevelopment Authority  
Hendricks County, Indiana

The Plainfield Redevelopment Authority's (Authority) financial information was audited as part of the Town of Plainfield's financial statement audit for the period January 1, 2023 to December 31, 2023. The Financial Statement Audit Report of the Town, which provides an opinion on the Town'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 Town and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The findings contained herein describe the identified reportable instance of noncompliance found as a result of these procedures.

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

PLAINFIELD REDEVELOPMENT AUTHORITY

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

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PLAINFIELD 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 Town Council	Robin Brandgard	01-01-23 to 12-31-23
Clerk-Treasurer	Mark Todisco	01-01-23 to 12-31-23
Town Manager	Andrew J. Klinger	01-01-23 to 12-31-23
Utility Office Manager	Jason Castetter	01-01-23 to 12-31-23

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Plainfield Redevelopment Authority

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

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual for Special Districts* applicable to the authority during the period January 1, 2023 through December 31, 2023, as described in finding 2023-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the Authority complied, in all material respects, with the aforementioned requirements during the period January 1, 2023 through December 31, 2023.

  
Crowe LLP

Indianapolis, Indiana  
August 29, 2024

PLAINFIELD REDEVELOPMENT AUTHORITY  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2023 through December 31, 2023

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**FINDING 2023-001: MISSING GATEWAY UPLOADS**

**Criteria:** The Indiana State Board of Accounts (SBOA) Directive 2018-1 states in part, " Beginning with July 2018 files, which will be due September 15, 2018, all cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients.

The following files and governmental unit information are required to be uploaded monthly by all units:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

The following files and governmental unit information are required to be uploaded annually by all units:

- Year-end investment statements and register of investments
- Excel Data Capture/ Data Dump
- Detail of Receipts by fund and account
- Detail of Disbursements by fund and account
- Current year Salary Ordinance (or Schedule) and Amendments (except Schools)
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Accounts Payable/ Accounts Receivable Schedule support
- Direct Federal Grant Agreements/Award Letters and Amendments initiated during the year
- Agreements for Subawards made to Subrecipients for all Federal Grants initiated during the year
- Personnel Policy (to be uploaded in 2023 and in future years if updated)

**Condition:** During testing, we noted the Authority did not upload any of the required monthly or annual Gateway uploads.

PLAINFIELD REDEVELOPMENT AUTHORITY  
EXIT CONFERENCE  
January 1, 2023 through December 31, 2023

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The contents of this report were discussed on August 29, 2024, with Steve Dyson, Controller and Robin Brandgard, President of the Town Council.