

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

CITY OF MUNCIE

DELAWARE COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
09/21/2024



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i> .....	3-4
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance .....	5-8
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards .....	10-11
Notes to Schedule of Expenditures of Federal Awards.....	12
Schedule of Findings and Questioned Costs.....	13-22
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	24-28
Corrective Action Plan .....	29-31
Other Reports.....	32

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Craig Wright	01-01-23 to 12-31-24
Mayor	The Honorable Dan Ridenour	01-01-23 to 12-31-24
President of the Board of Public Works and Safety	Linda Gregory Ted Baker	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the Common Council	Jeff Robinson Jerry Dishman	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the Sanitary District Board	Stephen Brand	01-01-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE CITY OF MUNCIE, DELAWARE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the City of Muncie (City), for the year ended December 31, 2023, and the related notes to the financial statement, which collectively comprise the City's financial statement and have issued our report thereon dated August 28, 2024, wherein we noted the City followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, as described in the accompanying Schedule of Findings and Questioned Costs as items 2023-001 and 2023-002, that we consider to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2023-001 and 2023-002.

***City of Muncie's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The City's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The City's response was not subjected to the auditing procedures applied in the audit of the financial statement, and, accordingly, we express no opinion on it.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth Kelley, CPA, CFE  
Deputy State Examiner

August 28, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF THE CITY OF MUNCIE, DELAWARE COUNTY, INDIANA

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Muncie's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023. The City's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2023-003. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The City's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)

**Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2023-003, to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* require the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statement of the City, as of and for the year ended December 31, 2023, and the related notes to the financial statement. We issued our report thereon dated August 28, 2024, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion was issued regarding the presentation in accordance with the regulatory basis of accounting. Our audit was performed for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.



Beth Kelley, CPA, CFE  
Deputy State Examiner

August 28, 2024

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the City. The schedule and notes are presented as intended by the City.

CITY OF MUNCIE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Commerce</u>					
Economic Development Cluster					
Economic Adjustment Assistance	Direct Grant	11.307			
INDUSTRIAL REVOLVING LOAN FUND			06-19-01414	\$ -	\$ 2,789,051
Total - Economic Development Cluster				-	2,789,051
Total - Department of Commerce				-	2,789,051
<u>Department of Housing and Urban Development</u>					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	Direct Grant	14.218			
CD FY20 CDBG PROGRAM			B-20-MC-0010	-	1,710
CD FY21 CDBG			B-21-MC-18-0010	-	117,535
CD FY22 CDBG PROGRAM			B-22-MC-18-0010	-	870,362
CD FY23 CDBG			B-23-MC-180010	-	275,424
CD FY20 CDBG-CV GRANT			M-20-MW-18-0010	-	229,705
Total - Community Development Block Grants/Entitlement Grants				-	1,494,736
Total - CDBG - Entitlement Grants Cluster				-	1,494,736
Home Investment Partnerships Program					
Home Investment Partnerships Program	Direct Grant	14.239			
CD FY19 HOME PROGRAM			M-19-MC-18-0206	-	49,874
CD FY20 HOME PROGRAM			M20-MC-180206	-	48,122
CD FY21 HOME PROGRAM			M-21-MC-18-0206	-	147,168
CD FY21 HOME ARP			M-21-MP-180206	-	6,959
CD FY22 HOME			M-22-MC180206	-	65,747
Total - Home Investment Partnerships Program				-	317,870
Total - Department of Housing and Urban Development				-	1,812,606
<u>Department of Justice</u>					
Crime Victim Assistance					
MPD VICTIM ADVOCATE 22-23	INDIANA CRIMINAL JUSTICE INSTITUTE	16.575		15POVC-21-GG-00625-ASSI	-
					154,222
Crime Victim Compensation					
CRIME VICTIM COMPENSATION	INDIANA CRIMINAL JUSTICE INSTITUTE	16.576		15POVC-21-GG-00427-COMP	-
					1,215
Violence Against Women Formula Grants					
MPD STOP DOMESTIC VIOLENCE 2022-2023	INDIANA CRIMINAL JUSTICE INSTITUTE	16.588		15JOVW-22-GG-00423-STOP	-
					17,431
Bulletproof Vest Partnership Program					
MPD LEBG 2021 SAFETY/BULLETPROOF VEST	Direct Grant	16.607		1121-035	-
					24,074
Total - Department of Justice				-	196,942

CITY OF MUNCIE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Transportation</u>					
Highway Safety Cluster					
State and Community Highway Safety	INDIANA CRIMINAL JUSTICE INSTITUTE	20.600			
MPD DUI 2022-2023			69A37520300001640INA	-	80,000
MPD DUI 2023-2024			69A37521300004020INO	-	-
MPD OPO 2023-2024			69A37521300004020INO	-	-
MPD SAVE GRANT2023-2024			69A37521300004020INO	-	-
Total - State and Community Highway Safety				-	80,000
National Priority Safety Programs	INDIANA CRIMINAL JUSTICE INSTITUTE	20.616			
MPD OPO 2022-2023			69A37520300001640INA	-	80,235
Total - Highway Safety Cluster				-	160,235
Highway Planning and Construction	Indiana Department of Transportation	20.205			
DES #1900774			DES #1900774	-	57,230
DES #2003045			DES #2003045	-	85,290
DES #2003046			DES #2003046	-	16,210
DES #2003048			DES #2003048	-	12,903
Total - Highway Planning and Construction				-	171,633
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	INDIANA CRIMINAL JUSTICE INSTITUTE	20.608			
MPD DUI 2020-21			D3-18-12060	-	22,000
Total - Department of Transportation				-	353,868
<u>Department of the Treasury</u>					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Direct Grant	21.027			
ARPA			FY 2023	-	4,980,490
Total - Department of the Treasury				-	4,980,490
<u>Department of Homeland Security</u>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Department of Homeland Security	97.036			
2020 Public Assistance-Management Costs FEMA additional FGAN			4515DRINP0000001	-	250,565
Total - Department of Homeland Security				-	250,565
Total federal awards expended				\$ -	\$ 10,383,522

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CITY OF MUNCIE  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Summary of Significant Accounting Policies**

*A. Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the City under programs of the federal government for the year ended December 31, 2023. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the City, it is not intended to and does not present the financial position of the City.

*B. Other Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

**Note 2. Indirect Cost Rate**

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 3. Calculation of Economic Adjustment Assistance Expenditures on the SEFA**

The reported expenditures were calculated as follows in accordance with guidance by the grantor:

Revolving Loan Fund (RLF):	
Outstanding loans as of December 31, 2023	\$ 2,066,727
Cash and Investments as of December 31, 2023	816,072
Administrative expenses paid out of RLF income during 2023	5,614
Unpaid principal on loans written off during 2023	<u>0</u>
Subtotal	<u>2,888,413</u>
Calculation of Federal Participation Rate (FPR):	
Original grant	\$ 5,000,000
Original match (In-kind)	<u>178,000</u>
Subtotal	<u>5,178,000</u>
FPR - Original grant awarded divided by total including original match	96.56%
Expenditures reported on the SEFA	<u>\$ 2,789,051</u>

CITY OF MUNCIE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

Assistance Listings Number	Name of Federal Program or Cluster	Opinion Issued
21.027	CDBG - Entitlement Grants Cluster	Unmodified
	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? no

**Section II - Financial Statement Findings**

**FINDING 2023-001**

Subject: Financial Transactions and Reporting  
Audit Findings: Material Weakness, Noncompliance

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2022-001.

CITY OF MUNCIE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition and Context*

*Receipts*

The City had not established a system of internal controls that separated incompatible activities or ensured receipts were timely and accurately recorded in the City's fund ledger. The same individual entered receipts into the accounting system and prepared the bank reconciliations. Additionally, no documentation was presented for audit to indicate posted receipts were subject to a review or approval process to ensure accurate posting to the ledger.

*Financial Close and Reporting*

Financial, supplemental, and other information is required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units (Gateway) financial reporting system, which is the source of the City's financial statement. Although the Deputy City Controller reviewed the information entered into the Gateway and the City Controller submitted the AFR, the internal control was not effective and did not detect and allow correction of errors prior to submission.

Due to the lack of effective internal controls the following errors occurred:

- The City Court fund financial information was omitted, which understated beginning cash and investment balance, receipts, disbursements, and ending cash and investment balance by \$116,370; \$1,256,875; \$1,235,312; and \$137,933, respectively.
- The Regions Taxable EDRB 2011 Series fund financial information was omitted, which understated receipts and disbursements by \$5,816 each.
- The Regions RDA 2014 Revenue fund financial information was omitted, which understated beginning cash and investment balance, receipts, disbursements, and ending cash and investment balance by \$598,963; \$1,189,685; \$1,788,614; and \$34, respectively.
- The Regions RDA 2014 Lease fund financial information was omitted, which understated the beginning cash and investment balance, receipts, disbursements, and ending cash and investment balance by \$57; \$1,784,115; \$1,780,751; and \$3,421, respectively.
- The ARP Coronavirus Local Fiscal Recovery fund receipts and disbursements were each understated by \$73,550.

Adjustments were proposed, accepted by the City, and made to the financial statement and the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis presented as Other Information in the Financial Statement Audit Report of the City.

*Criteria*

Indiana Code 5-13-5-1(a) states:

"Every public officer who receives or distributes public funds shall:

- (1) keep a cashbook into which the public officer shall enter daily, by item, all receipts of public funds; and

CITY OF MUNCIE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

(2) balance the cashbook daily to show funds on hand at the close of each day."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

"The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

*Cause*

Management of the City had not established a system of internal controls that would have ensured proper posting of receipts and reporting of the financial statement. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the City's management statements of what should be done to effect internal controls, and procedures should consist of actions that would implement these policies.

*Effect*

Without the proper design and implementation of a system of internal controls that operated effectively, material misstatements in the posting of receipts could have occurred and remained undetected.

Additionally, without the proper implementation of a well-designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material misstatements. As such, material misstatements of the financial statement remained undetected. The financial statement contained the errors identified in the *Condition and Context*.

CITY OF MUNCIE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2023-002**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Material Weakness, Noncompliance

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2022-002.

*Condition and Context*

The City is required to file financial reports after the close of each calendar year. The reports are to be filed electronically as prescribed.

The City filed its reports as prescribed; however, the internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the City's Schedule of Expenditures of Federal Awards (SEFA), were not effective.

The City did not properly review the federal grant information prepared and submitted in Gateway. Although, the City Controller prepared and electronically submitted the federal award information into Gateway, and another individual reviewed and approved the information entered, the internal control was not effective and did not detect and allow correction of errors prior to submission.

Due to the lack of effective internal controls, the SEFA presented for audit included the following errors:

- The Economic Adjustment Assistance program expenditures were understated by \$495,832.
- The Crime Victim Assistance program expenditures were overstated by \$20,000.
- The Public Safety Partnership and Community Policing Grants program expenditures were overstated by \$31,154.
- The State and Community Highway Safety program expenditures were understated by \$57,966.
- The Crime Victim Compensation program was omitted, which understated expenditures by \$1,215.
- The Highway Planning and Construction program was omitted, which understated expenditures by \$171,633.
- The Minimum Penalties for Repeat Offenders for Driving While Intoxicated program was omitted, which understated expenditures by \$22,000.
- The COVID-19 - Coronavirus State and Local Fiscal Recovery Fund program was omitted, which understated expenditures by \$4,980,490.

CITY OF MUNCIE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- The Disaster Grants - Public Assistance (Presidentially Declared Disasters) program was omitted, which understated expenditures by \$250,565.
- Multiple federal grantor agencies, pass-through entities, award names, and other identifying numbers were incorrect.

Audit adjustments were proposed, accepted by the City, and made to the SEFA presented in this report.

*Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section § 200.510. . . ."

2 CFR 200.510(b) states:

*"Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.

CITY OF MUNCIE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (5) For loan or loan guarantee programs described in § 200.502(b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414."

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

*Cause*

A proper system of internal controls over the SEFA was not designed by management of the City to ensure proper reporting of the City's federal expenditures. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies should reflect the City's management statements of what should be done to effect internal controls, and procedures should consist of actions that would implement these policies.

*Effect*

Without the proper implementation of a well-designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material misstatements. As such, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition and Context*.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

CITY OF MUNCIE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2023-003**

Subject: COVID-19 - Coronavirus State and Local Fiscal Recovery  
Funds - Procurement and Suspension and Debarment  
Federal Agency: Department of the Treasury  
Federal Program: COVID-19 - Coronavirus State and Local Fiscal Recovery Funds  
Assistance Listings Number: 21.027  
Federal Award Number and Year (or Other Identifying Number): FY 2023  
Compliance Requirement: Procurement and Suspension and Debarment  
Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2022-005.

*Condition and Context*

*Procurement - Policy*

The City had not established a purchasing policy that reflected applicable state laws and regulations, including procedures to avoid the acquisition of unnecessary or duplicative items and procedures to ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Additionally, the City did not maintain written standards of conduct covering conflicts of interest and governing actions of its employees engaged in the selection, award, and administration of contracts.

*Procurement - Small Purchases*

Federal regulations allow for informal procurement methods when the value of the procurement for property or services does not exceed the simplified acquisition threshold, which is customarily set at \$250,000. However, Indiana Code 5-22-8 has a more restrictive threshold of \$150,000 or less for when small purchase procedures may be used. This informal process allows for methods other than the formal bid process. The informal process is divided between two methods based on thresholds. Micro-purchases, typically for those purchases \$10,000 or under, and small purchase procedures for those purchases above the micro-purchase threshold, but below the simplified acquisition threshold. Micro-purchases may be awarded without soliciting competitive price rate quotations. If small purchase procedures are used, then price or rate quotations must be obtained from an adequate number of qualified sources.

The City did not obtain price or rate quotes for the one vendor tested that was less than the simplified acquisition threshold of \$150,000 but exceeded the \$10,000 micro-purchase threshold. The micro-purchase threshold may be increased, but the City did not provide documentation that the threshold had been increased. Documentation detailing the history of procurement, which must include the reason for the procurement method used, was not available for audit.

CITY OF MUNCIE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Suspension and Debarment*

Prior to entering into subawards and covered transactions with COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (SLFRF), recipients are required to verify that such contracts and subrecipients are not suspended, debarred, or otherwise excluded. "Covered transactions" include, but are not limited to, contracts for goods and services awarded under a nonprocurement transaction (i.e., grant agreement) that are expected to equal or exceed \$25,000. The verification is to be done by checking the Excluded Parties List System (EPLS), collecting a certification from that person, or adding a clause or condition to the covered transaction with that person. Due to the U.S. Department of the Treasury's determination that the revenue loss eligible use category does not give rise to subawards, the City was only required to comply with suspension and debarment requirements related to covered transactions.

A population of nine covered transactions for goods or services were paid from SLFRF award funds during the audit period. A sample of three transactions were selected for testing. Of the three transactions tested, one vendor was not verified to not be suspended nor debarred or otherwise excluded or disqualified from participating in federal assistance programs or activities.

The lack of effective internal controls and noncompliance were isolated to the small purchase noted above.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.318 states in part:

- "(a) The non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in §§ 200.317 through 200.327. . . ."

CITY OF MUNCIE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

(i) The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. . . ."

2 CFR 200.320 states in part:

"The non-Federal entity must have and use documented procurement procedures, consistent with the standards of this section and §§ 200.317, 200.318, and 200.319 for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or sub-award.

(a) *Informal procurement methods.* When the value of the procurement for property or services under a Federal award does not exceed the simplified acquisition threshold (SAT), as defined in § 200.1, or a lower threshold established by a non-Federal entity, formal procurement methods are not required. The non-Federal entity may use informal procurement methods to expedite the completion of its transactions and minimize the associated administrative burden and cost. The informal methods used for procurement of property or services at or below the SAT include: . . .

(2) *Small purchases* —

(i) *Small purchase procedures.* The acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources as determined appropriate by the non-Federal entity."

Part 4 of the *Treasury's Compliance and Reporting Guidance* states: ". . . recipients are expected to have procurement policies and procedures in place that comply with the procurement standards outlined in the Uniform Guidance . . ."

*Cause*

The system of internal controls as established by management of the City was not effective at ensuring all required aspects of a procurement policy were included and that small purchases adhered to the procurement requirements. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the City's management statements of what should be done to effect internal controls, and procedures should consist of actions that would implement these policies.

*Effect*

Without the proper implementation of an effectively designed system of internal controls, the City cannot ensure their policy includes all the necessary elements and that the detailed history of procurement including the method utilized are retained for audit.

CITY OF MUNCIE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended management of the City establish documented procurement procedures consistent with state and local laws for the acquisition of property or services required under a federal award or subaward as outlined in the code of federal regulations. In addition, we recommended the City adhere to the procurement policies and obtain required quotes and bids or adequately document a sole source situation.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

#### AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the City. The documents are presented as intended by the City.



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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2022-001** (Auditor Assigned Reference Number)

**Fiscal year in which the finding initially occurred: 2020**  
**Current Audit Period: January 1, 2023 to December 31, 2023**

**Finding Subject: Financial Transactions and Reporting**  
**Summary of Finding:**

The City had not designed or implemented a system of internal controls, which would include appropriate segregation of duties that would likely be effective in preventing, or detecting and correcting, errors related to receipts and financial close and reporting.

**Status of Audit Finding:** Ongoing

**Response Comments:** The city has implemented procedures of reviewing and cross checking all entries and reporting of financial transactions. The Payroll fund activity was added during the audit period but additional bank account activity did not get added.



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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2022-002** (Auditor Assigned Reference Number)

**Fiscal year in which the finding initially occurred: 2020**

**Current Audit Period: January 1, 2023 to December 31, 2023**

**Finding Subject: Preparation of the Schedule of Expenditures of Federal Awards**

**Summary of Finding:**

The City had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the City's Schedule of Expenditures of Federal Awards (SEFA).

**Status of Audit Finding:** Ongoing

**Response Comments:** The city has implemented personnel changes and monitoring procedures to prevent reoccurring errors. Communication and close review with all departments have been implemented. Review of Gateway entries are in place. Grants from other departments activity were reviewed but ARP grant did not get added.



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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2022-003** (Auditor Assigned Reference Number)

**Fiscal year in which the finding initially occurred: 2020**  
**Current Audit Period: January 1, 2023 to December 31, 2023**

**Finding Subject: CDBG – Entitlement Grants Cluster - Reporting**  
**Summary of Finding:**

The City had not properly designed or implemented a system of internal control, which would include appropriate segregation of duties that would likely be effective in preventing, or detecting and correcting, noncompliance. Recipients are required to submit financial, performance, and special reports annually or quarterly depending on the specifics of their CDBG Entitlement Grant.

**Status of Audit Finding:** Corrected

**Response Comments:** The city has implemented personnel changes and monitoring procedures to prevent reoccurring errors. Communication and close review with all departments have been implemented. Communication and a review process is in place all CDBG reporting.



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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2022-004** (Auditor Assigned Reference Number)

**Fiscal year in which the finding initially occurred: 2022**

**Current Audit Period: January 1, 2023 to December 31, 2023**

**Finding Subject: COVID- 19 – Coronavirus State and Local Fiscal Recovery Fund – Reporting Summary of Finding:**

The City submitted four P&E reports during the audit period; however, a single employee prepared and submitted the P&E reports without a review or oversight process in place to prevent, or detect and correct, errors.

**Status of Audit Finding:** Corrected

**Response Comments:** The city has implemented procedures of reviewing and cross checking entries and reporting of financial transactions.



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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2022-005** (Auditor Assigned Reference Number)

**Fiscal year in which the finding initially occurred: 2022**  
**Current Audit Period: January 1, 2023 to December 31, 2023**

**Finding Subject: COVID- 19 – Coronavirus State and Local Fiscal Recovery Fund - Procurement**  
**Summary of Finding:**

The City had not designed or implemented a system of internal controls, which would include appropriate segregation of duties that would likely be effective in preventing, or detecting and correcting, errors related to receipts and financial close and reporting.

**Status of Audit Finding:** Ongoing

**Response Comments:** Correcting the audit finding is ongoing and monitored going forward. Procurement procedures will be reviewed and followed with all selected vendors and contracts but had not begun for the current audit period.



CORRECTIVE ACTION PLAN

***FINDING 2023-001***

**Finding Subject:** Financial Transactions and Reporting

**Summary of Finding:**

*Receipts*

The City had not established a system of internal controls that separated incompatible activities or ensured receipts were timely and accurately recorded in the City's fund ledger. The same individual entered receipts into the accounting system and prepared the bank reconciliements. Additionally, no documentation was presented for audit to indicate posted receipts were subject to a review or approval process to ensure accurate posting to the ledger.

*Financial Close and Reporting*

Financial, supplemental, and other information is required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units (Gateway) financial reporting system, which is the source of the City's financial statement. Although the Deputy controller reviewed the information entered into the Gateway and the Controller submitted the AFR the internal control was not effective and did not detect and allow correction of errors prior to submission.

**Contact Person Responsible for Corrective Action:** Craig Wright - Controller

**Contact Phone Number and Email Address:** 765-747-4828 [cwright@muncie.in.gov](mailto:cwright@muncie.in.gov)

**Views of Responsible Officials:**

We concur with the finding.

**Description of Corrective Action Plan:**

Correcting the audit findings is ongoing. The city has implemented monitoring procedures to review and prevent reoccurring errors.

**Anticipated Completion Date:**

The internal control monitoring and checks and balances will be implemented immediately and continue going forward.



CORRECTIVE ACTION PLAN

**FINDING 2023-002**

**Finding Subject:** Preparation of the Schedule of Expenditures of Federal Awards  
**Summary of Finding:**

The City filed its reports as prescribed; however, the internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the City's Schedule of Expenditures of Federal Awards (SEFA), were not effective

The City did not properly review the federal grant information prepared and submitted in the Gateway. Although, the City Controller prepared and electronically submitted the federal award information into the Gateway, and another individual reviewed and approved the information entered, the internal control was not effective and did not detect and allow correction of errors prior to submission.

**Contact Person Responsible for Corrective Action:** Craig Wright - Controller  
**Contact Phone Number and Email Address:** 765-747-4828 [cwright@muncie.in.gov](mailto:cwright@muncie.in.gov)

**Views of Responsible Officials:**  
We concur with the finding.

**Description of Corrective Action Plan:**  
Correcting the audit findings is ongoing. The city has implemented monitoring procedures to review and prevent reoccurring errors.

**Anticipated Completion Date:**  
The internal control monitoring and checks and balances will be implemented immediately and continue going forward.



CORRECTIVE ACTION PLAN

**FINDING 2023-003**

**Finding Subject:** COVID-19 - Coronavirus State and Local Fiscal Recovery Funds – Procurement and Suspension and Debarment

**Summary of Finding:**

The City did not obtain price or rate quotes for the one vendor tested that was less than the simplified acquisition threshold of \$150,000 but exceeded the \$10,000 micro-purchase threshold. The micro-purchase threshold may be increased, but the City did not provide documentation that the threshold had been increased. Documentation detailing the history of procurement, which must include the reason for the procurement method used, was not available for audit.

A population of 9 covered transactions for goods or services were paid from Coronavirus State and Local Fiscal Recovery Fund funds during the audit period. A sample of 3 transactions were selected for testing. Of the 3 transactions tested, 1 vendor was not verified to not suspended nor debarred, or otherwise excluded or disqualified from participating in federal assistance programs or activities.

**Contact Person Responsible for Corrective Action:** Craig Wright - Controller

**Contact Phone Number and Email Address:** 765-747-4828 cwright@muncie.in.gov

**Views of Responsible Officials:**

We concur with the finding.

**Description of Corrective Action Plan:**

Correcting the audit findings is ongoing. The city has implemented monitoring procedures to review and prevent reoccurring errors.

**Anticipated Completion Date:**

The internal control monitoring and checks and balances will be implemented immediately and continue going forward.

## OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.