

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

COMPLIANCE EXAMINATION REPORT

OF

CITY OF PORTLAND

JAY COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**

11/18/2024



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

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November 18, 2024

To: The Officials of the City of Portland  
City of Portland  
Jay County, Indiana

This report is supplemental to the audit report of City of Portland (City), 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 findings that pertain to the City. It should be read in conjunction with the financial statement audit report of the City, which provides an opinion on the City's financial statements. This report 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 City 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 report for City of Portland 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.

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF**  
CITY OF PORTLAND  
Jay County, Indiana  
January 1, 2023 to December 31, 2023

CITY OF PORTLAND

Jay County, Indiana  
January 1, 2023 to December 31, 2023

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CITY OF PORTLAND  
SCHEDULE OF OFFICIALS  
January 1, 2023 to December 31, 2023

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Mayor	John W. Boggs	01-01-23 to 12-31-23
President of the Board of Public Works and Safety	John W. Boggs	01-01-23 to 12-31-23
President Pro Tempore of The Common Council	Kent McClung	01-01-23 to 12-31-23
Superintendent of Water Utility	Douglas A. Jackson	01-01-23 to 12-31-23
Superintendent of Wastewater Utility	Brad Clayton	01-01-23 to 12-31-23
Clerk-Treasurer	Lori A. Philips	01-01-23 to 12-31-23

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the City of Portland

We have examined the City of Portland's ("City") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual for Cities and Towns* during the period January 1, 2023 to December 31, 2023. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City'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 City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City 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 City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements during the period January 1, 2023 to December 31, 2023.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
September 27, 2024

CITY OF PORTLAND  
EXIT CONFERENCE  
January 1, 2023 to December 31, 2023

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The contents of this report were discussed on September 27, 2024 with Lori A. Phillips, Clerk Treasurer, and John W. Boggs, Mayor.