

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

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

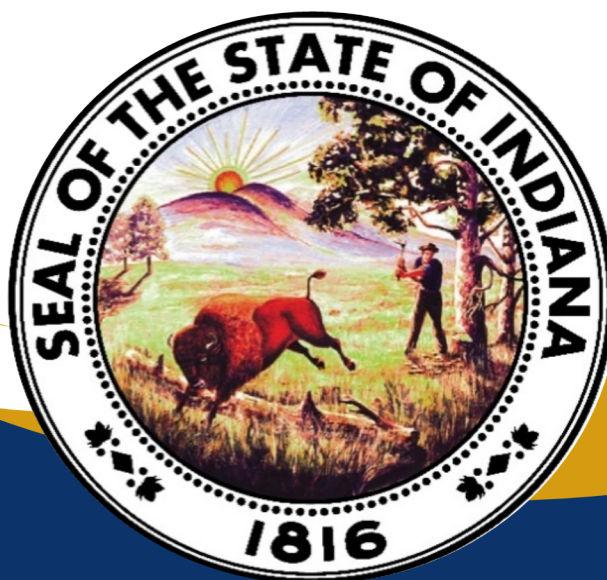
COMPLIANCE EXAMINATION REPORT

OF

CITY OF VALPARAISO

PORTER COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
01/21/2025



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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January 21, 2025

To: The Officials of the City of Valparaiso
City of Valparaiso
Porter County, Indiana

This report is supplemental to the audit report of City of Valparaiso (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/.

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 Valparaiso prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2023 to December 31, 2023. In our opinion, the supplemental 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 VALPARAISO**

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

CITY OF VALPARAISO

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

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CITY OF VALPARAISO
SCHEDULE OF OFFICIALS
January 1, 2023 through December 31, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
Mayor	Matthew Murphy	01-01-23 to 12-31-23
President of the Board of Public Works and Safety	Matthew Murphy	01-01-23 to 12-31-23
President Pro Tempore of The Common Council	Casey Schmidt	01-01-23 to 12-31-23
Clerk-Treasurer	Holly Taylor	01-01-23 to 12-31-23
City Administrator	Bill Oeding	01-01-23 to 12-31-23
Executive Director of Utilities	Steve Poulos	01-01-23 to 12-31-23
Utilities Chief Financial Officer	Alina Hahn	01-01-23 to 12-31-23

INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the City of Valparaiso'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 through 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 Unit'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 through December 31, 2023.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
September 18, 2024

CITY OF VALPARAISO
EXIT CONFERENCE
January 1, 2023 through December 31, 2023

The contents of this report were discussed on September 18, 2024 with Holly Taylor, Clerk-Treasurer, Jon Costas, Mayor, Bill Oeding, City Administrator, and Robert Cotton, Council President.