

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

SUPPLEMENTAL COMPLIANCE REPORT
OF

ALLEN COUNTY FORT WAYNE
CAPITAL IMPROVEMENTS BOARD OF MANAGERS
A COMPONENT UNIT OF THE CITY OF FORT WAYNE

ALLEN COUNTY, INDIANA

December 31, 2018 and 2017



FILED
07/09/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Business Manager	Ashley Carter	01-01-17 to 05-05-17
	Carole Copeland (interim)	05-06-17 to 05-15-17
	Melissa Cecil	05-16-17 to 12-31-19
Executive Director	Barton Shaw	01-01-17 to 12-31-19
Controller	(Vacant)	01-01-17 to 06-30-17
	Rebecca S. Zulager	07-01-17 to 12-31-19
Treasurer	Yogesh S. Parikh	01-01-17 to 12-31-19
President of the Board of Managers	Nancy Jordan	01-01-17 to 02-15-17
	James E. Cook	02-16-17 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE ALLEN COUNTY FORT WAYNE CAPITAL IMPROVEMENTS
BOARD OF MANAGERS, ALLEN COUNTY, INDIANA

This report is supplemental to our audit report of the Allen County Fort Wayne Capital Improvements Board of Managers (CIB), a component unit of the City of Fort Wayne, for the year ended December 31, 2018 and 2017. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the CIB. It should be read in conjunction with our Financial Statements Audit Report of the CIB, which provides our opinion on the CIB's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

May 23, 2019

ALLEN COUNTY FORT WAYNE CAPITAL IMPROVEMENTS BOARD OF MANAGERS
AUDIT RESULT AND COMMENT

ADOPTION OF INTERNAL CONTROL STANDARDS

Documentation that the CIB had adopted the acceptable minimum level of internal control standards as defined by the Indiana State Board of Accounts was not provided.

The CIB adopted the acceptable minimum level of internal control standards at the Board of Managers meeting on May 23, 2019.

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

ALLEN COUNTY FORT WAYNE CAPITAL IMPROVEMENTS BOARD OF MANAGERS
EXIT CONFERENCE

The contents of this report were discussed on May 23, 2019, with Yogesh Parikh, Treasurer; Ben A. Eisbart, Vice President of the Board of Managers; Barton Shaw, Executive Director; Rebecca S. Zulager, Controller; and Melissa Cecil, Business Manager.