

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF BLOOMINGTON

MONROE COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
12/28/2020

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Utilities Department:	
Audit Result and Comment:	
Bank Account Reconciliations.....	6
Exit Conference	7

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Jeffrey H. Underwood	01-01-19 to 12-31-20
Mayor	John Hamilton	01-01-19 to 12-31-20
President of the Board of Public Works	Kyla Cox Deckard	01-01-19 to 12-31-20
President of the Common Council	Dave Rollo Stephen Volan	01-01-19 to 12-31-19 01-01-20 to 12-31-20
Director of Utilities	Victor Kelson	01-01-19 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE CITY OF BLOOMINGTON, MONROE COUNTY, INDIANA

This report is supplemental to our audit report of the City of Bloomington (City), for the period from January 1, 2019 to December 31, 2019. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the City. It should be read in conjunction with our Financial Statements Audit Report of the City, which provides our 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 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

December 16, 2020

(This page intentionally left blank.)

UTILITIES DEPARTMENT
CITY OF BLOOMINGTON

UTILITIES DEPARTMENT
CITY OF BLOOMINGTON
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Condition and Context

The Utilities Department had 14 bank accounts held in trust with a fiscal agent. Depository reconciliations for these accounts were not presented for audit for all months during the audit period. One of these accounts was also not included in the restricted cash balance on the 2019 financial statements. The ending cash balance of that account as of December 31, 2019, was \$1,254,052.

Criteria

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

UTILITIES DEPARTMENT
CITY OF BLOOMINGTON
EXIT CONFERENCE

The contents of this report were discussed on December 16, 2020, with Jeffrey H. Underwood, City Controller; Mick Renneisen, Deputy Mayor; Jim Sims, Common Council member; Sue Sgambelluri, Common Council member; Ron Smith, Common Council member; Victor Kelson, Director of Utilities; Laura Pettit, Utilities Assistant Director - Finance; and Michelle Waldon, Utilities Finance Manager.