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February 15, 2021

Civic Center Authority Members  
Delaware County Civic Center Authority  
P.O. Box 842  
Muncie, IN 47305

This report is supplemental to the audit report of the Delaware County Civic Center Authority (District), for the period from January 1, 2018 to December 31, 2019. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the District. It should be read in conjunction with the financial statement audit report of the District, which provides an opinion on the District'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 District and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for Delaware County Civic Center Authority prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2018 to December 31, 2019. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

We call your attention to the findings in the report. Page 3 contains two Examination Findings and Results. Management's response may be found on page 5.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA  
State Examiner

**COMPLIANCE EXAMINATION OF  
DELAWARE COUNTY CIVIC CENTER AUTHORITY**

Delaware County, Indiana  
January 1, 2018 to December 31, 2019

DELAWARE COUNTY CIVIC CENTER AUTHORITY

Delaware County, Indiana  
January 1, 2018 to December 31, 2019

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DELAWARE COUNTY CIVIC CENTER AUTHORITY  
SCHEDULE OF OFFICIALS  
January 1, 2018 to December 31, 2019

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Roza Selvey	01-01-18 to 08-16-18
	Mary Ann Kratochvil	08-16-18 to 12-31-19
President of the Board	Billie Sheppard	01-01-18 to 08-16-18
	Scott Alexander	08-17-18 to 08-15-19
	Billie Sheppard	08-16-19 to 12-31-19

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of Delaware County Civic Center Authority

We have examined Delaware County Civic Center Authority's ("Unit") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2018 to December 31, 2019. Management of the Unit is responsible for the Unit's compliance with the specified requirements. Our responsibility is to express an opinion on the Unit'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 Unit complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Unit 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 qualified opinion.

Our examination does not provide a legal determination on the Unit's compliance with specified requirements.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Special Districts* applicable to the Unit during the period January 1, 2018 to December 31, 2019, as described in items 2019-001 and 2019-002 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the Unit complied, in all material respects, with the aforementioned requirements during the period January 1, 2018 to December 31, 2019.

The Unit's responses to the findings identified in our examination are described in the accompanying Schedule of Examination Findings and Results. The Unit's responses were not subjected to the procedures applied in the examination of compliance and, accordingly, we express no opinion on them.

  
Crowe LLP

Indianapolis, Indiana  
January 29, 2021

DELAWARE COUNTY CIVIC CENTER AUTHORITY  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2018 to December 31, 2019

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**FINDING 2019-001: MATERIALITY THRESHOLD**

**Criteria:** SBOA State Examiner Directive 2015-6 requires political subdivisions to develop a materiality threshold policy approved through ordinance or resolution and policies and procedures to administer and report.

**Condition:** During testing, we noted that the Unit had not adopted a materiality threshold for the period under audit. We noted that this is a repeat finding.

**FINDING 2019-002: GATEWAY SUBMISSIONS**

**Criteria:** Starting in September 2018, special districts were required to upload documents to the Indiana Gateway for Government Units (Gateway) monthly, annually or as requested. Monthly uploads include bank reconcilements, approved board minutes, and funds ledger.

**Condition:** The Unit has not submitted bank reconciliations or minutes to Gateway, as required, and also did not include debt and lease information on annual financial reports submitted on Gateway.

DELAWARE COUNTY CIVIC CENTER AUTHORITY  
EXIT CONFERENCE  
January 1, 2018 to December 31, 2019

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The contents of this report were discussed on January 29, 2021, with Mary Ann Kratochvil, Treasurer, and Jody Leddy, Director of Finance/Controller. The officials acknowledged the findings. The Official Response has been made a part of this report and may be found immediately following the findings on the previous page.

January 29, 2021

Crowe LLP  
3815 River Crossing Pkwy Suite 300  
Indianapolis, IN 46240

RE: Response to the findings in compliance exam

Ladies and Gentlemen:

Please accept this letter as the Delaware County Civic Center Authority's response to Crowe's compliance findings.

We have established a Materiality Threshold policy, and policies and procedures to administer and report.


Effective immediately, we are reporting financials and Board meeting minutes each month to the SBOA via upload to their online "Gateway." We will also include debt and lease information on the annual financial reports submitted on "Gateway."

This concludes our response to Crowe's findings and demonstrates how we are set to comply.

Sincerely,



Mary Ann Kratochvil, Treasurer



Jody Leddy, Director of Finance/Controller