

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

COMPLIANCE REPORT  
OF  
HAMMOND PORT AUTHORITY  
LAKE COUNTY, INDIANA  
January 1, 2019 to December 31, 2019



**FILED**  
03/29/2021



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director of the Port Authority	Milan A. Kruszynski	01-01-19 to 12-31-21
Port Authority Financial Director	Richard A. Szany Julia Pustek	01-01-19 to 03-31-19 04-01-19 to 12-31-21
Chair of the Port Authority Board of Directors	Thomas Kuhn Eva Huerta	01-01-19 to 12-31-20 01-01-21 to 12-31-21



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE HAMMOND PORT AUTHORITY, LAKE COUNTY, INDIANA

The Hammond Port Authority (Authority) is considered a component unit of the City of Hammond (City) under accounting principles generally accepted in the United States of America. The Authority's financial information was audited as part of the City's financial statement for the period from January 1, 2019 to December 31, 2019. The Financial Statement Audit Report of the City, which provides our opinions on the City's financial statement and which includes the Authority's financial information, may be found at [www.in.gov/sboa](http://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 procedures we performed did not indicate any instances of noncompliance that warranted comment at this time. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Authority's Annual Financial Report information can be found on the Indiana Gateway for Government Units financial reporting system website: <https://gateway.ifionline.org> and has not been subjected to any audit procedures.

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

March 11, 2021

HAMMOND PORT AUTHORITY  
EXIT CONFERENCE

The contents of this report were discussed on March 11, 2021, with Milan A. Kruszynski, Director of the Port Authority; Julia Pustek, Port Authority Finance Director; Eva Huerta, Chair of the Port Authority Board of Directors; Diane Kaminsky, Board member; Rosemary Wojdyla, Board member; Megan Flores, City Controller; Phil Taillon, Chief of Staff; Jessica Cooper, Budget and Reporting Administrator; William Sarb, Financial Consultant; and Rich Gaul, Financial Consultant.