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October 5, 2021

To: The Officials of the Evansville-Vanderburgh Airport Authority District  
Evansville-Vanderburgh Airport Authority District  
7801 Bussing Dr.  
Evansville, IN 47711

This report is supplemental to the audit report of the Evansville-Vanderburgh Airport Authority District (Airport Authority), for the period from January 1, 2020 to December 31, 2020. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the Airport Authority. It should be read in conjunction with the financial statement audit report of the Airport Authority, which provides an opinion on the Airport Authority'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 Airport Authority 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 Audit Report for Evansville-Vanderburgh Airport Authority District prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2020 to December 31, 2020. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

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

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

**COMPLIANCE EXAMINATION OF  
EVANSVILLE-VANDERBURGH AIRPORT AUTHORITY DISTRICT**

Vanderburgh County, Indiana  
January 1, 2020 to December 31, 2020

EVANSVILLE-VANDERBURGH AIRPORT AUTHORITY DISTRICT

Vanderburgh County, Indiana  
January 1, 2020 to December 31, 2020

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EVANSVILLE-VANDERBURGH AIRPORT AUTHORITY DISTRICT  
SCHEDULE OF OFFICIALS  
January 1, 2020 to December 31, 2020

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Nathaniel T. Hahn	01-01-20 to 12-31-20
Treasurer	Nathaniel T. Hahn	01-01-20 to 12-31-20
President of the Board	J P Engelbrecht	01-01-20 to 12-31-20

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of Evansville-Vanderburgh Airport Authority District

We have examined Evansville-Vanderburgh Airport Authority District's ("Airport Authority") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2020 to December 31, 2020. Management of the Airport Authority is responsible for the Airport Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Airport Authority'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 Airport Authority complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Airport Authority 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.

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

In our opinion, the Airport Authority complied, in all material respects, with the aforementioned requirements during the period January 1, 2020 to December 31, 2020.

  
Crowe LLP

Indianapolis, Indiana  
September 29, 2021

EVANSVILLE-VANDERBURGH AIRPORT AUTHORITY DISTRICT  
EXIT CONFERENCE  
January 1, 2020 to December 31, 2020

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The contents of this report were discussed September 13, 2021, with Jean Stevens, Director of Finance and Administration, Nathaniel T. Hahn, Executive Director, and Rev. Adrian Brooks, Vice President.