

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

CITY OF MICHIGAN CITY

LAPORTE COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
10/08/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Yvonne Hoffmaster	01-01-20 to 12-31-21
Mayor	Duane Parry	01-01-20 to 12-31-21
President of the Board of Public Works and Safety	Keith Harris (Vacant) Andrew White	01-01-20 to 11-21-20 11-22-20 to 12-06-20 12-07-20 to 12-31-21
President of the Common Council	Sean Fitzpatrick Michael Mack	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Superintendent of the Water Utility	Randall Russell Christopher Johnsen	01-01-20 to 01-25-21 01-26-21 to 12-31-21
President of the Water Utility Board of Directors	Kenneth Behrendt	01-01-20 to 12-31-21
General Manager of the Sanitary District	Michael Kuss	01-01-20 to 12-31-21
President of the Sanitary District Board of Commissioners	Garry Mitchell Tim Smith	01-01-20 to 06-30-21 07-01-21 to 12-31-21



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE CITY OF MICHIGAN CITY, LAPORTE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the City of Michigan City (City), for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise the City's financial statement and have issued our report thereon dated September 22, 2021, wherein we noted the City followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001, that we consider to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001.

City of Michigan City's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The City's response was not subjected to the auditing procedures applied in the audit of the financial statement, and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

September 22, 2021



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF THE CITY OF MICHIGAN CITY, LAPORTE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the City of Michigan City's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020. The City's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statement of the City, as of and for the year ended December 31, 2020, and the related notes to the financial statement. We issued our report thereon dated September 22, 2021, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with U.S. Generally Accepted Accounting Principles, and an unmodified opinion was issued regarding the presentation in accordance with the Regulatory Basis of Accounting. Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.


Paul D. Joyce, CPA
State Examiner

September 22, 2021

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the City. The schedule and notes are presented as intended by the City.

CITY OF MICHIGAN CITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2020

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Commerce</u>					
Coastal Zone Management Administration Awards	Indiana Department of Natural Resources	11.419			
Winding Creek Cove BMP			CZ726	\$ -	\$ 35,000
Cheney Run Recreation Amenities Study			CZ857	-	9,868
Sheridian Beach Public Access and Erosion Control			CZ930	-	32,134
Total - Coastal Zone Management Administration Awards				-	77,002
Total - Department of Commerce				-	77,002
<u>Department of Housing and Urban Development</u>					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	Direct	14.218			
CDBG 2015			B-15-MC-180022	-	11,800
CDBG 2017			B-17-MC-18022	-	52,337
CDBG 2018			B-18-MC-18022	6,990	99,073
CDBG 2019			B-19-MC-18022	78,414	83,407
Subtotal - Community Development Block Grants/Entitlement Grants				85,404	246,617
COVID-19 - Community Development Block Grants/Entitlement Grants			B-20-MW-18-022	32,531	77,442
Total - CDBG - Entitlement Grants Cluster				117,935	324,059
Total - Department of Housing and Urban Development				117,935	324,059
<u>Department of the Interior</u>					
Great Lakes Restoration	Direct	15.662			
Cheney Run Wetland Project			0501.17.056316	-	239,572
Total - Department of the Interior				-	239,572
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
ROW Inventory			DES #1802867	-	73,100
Singing Sands Lighthouse Trail Phase II			DES #1500324	-	19,770
Singing Sands Lighthouse Trail Phase III			DES #1601869	-	58,216
Singing Sands Lighthouse Trail Phase I			DES #301165	-	147,863
Total - Highway Planning and Construction Cluster				-	298,949
Federal Transit Cluster					
Federal Transit Formula Grants	Direct	20.507			
Transit Operating			IN-2018-002	-	388,052
Transit Operating			IN-2018-018	-	355,740
Subtotal - Federal Transit Formula Grants				-	743,792
COVID-19 - Federal Transit Formula Grants			IN-2020-008-00	-	679,303
Total - Federal Transit Cluster				-	1,423,095

CITY OF MICHIGAN CITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2020

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600			
Impaired Driving and Unrestrained Occupants			CHIRP-2020-0042	-	5,168
Total - Highway Safety Cluster				-	5,168
Airport Improvement Program	Direct	20.106			
AIP 21			3-18-0055-021-2020	-	3,172
AIP 23			3-18-0055-023-2020	-	1,109,876
Subtotal - Airport Improvement Program				-	1,113,048
COVID-19 - Airport Improvement Program			3-18-0055-022-2020	-	30,000
Total - Airport Improvement Program				-	1,143,048
Total - Department of Transportation				-	2,870,260
<u>Department of the Treasury</u>					
COVID-19 - Coronavirus Relief Fund	Indiana Finance Authority	21.019			
Coronavirus Relief Fund			FY 2020	-	1,009,585
Total - Department of the Treasury				-	1,009,585
<u>Environmental Protection Agency</u>					
Great Lakes Program	Delta Institute	66.469			
Cheney Run Wetland Project			GL00E02232-0	-	335,672
Beach Monitoring and Notification Program Implementation Grants	Indiana Department of Environmental Management	66.472			
Beach Act Grant			CU-09E73102	-	20,125
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	Direct	66.818			
Brownfield Grant			BF00E02417	-	252,858
Total - Environmental Protection Agency				-	608,655
<u>Department of Homeland Security</u>					
Staffing for Adequate Fire and Emergency Response (SAFER)	Direct	97.083			
Fire Safer Grant			EMW-2016-FH-00446	-	240,169
Total - Department of Homeland Security				-	240,169
Total federal awards expended				\$ 117,935	\$ 5,369,302

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CITY OF MICHIGAN CITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the City under programs of the federal government for the year ended December 31, 2020. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the City, it is not intended to and does not present the financial position of the City.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 2. Indirect Cost Rate

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF MICHIGAN CITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.106	Airport Improvement Program	Unmodified
21.019	COVID-19 - Coronavirus Relief Fund	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

FINDING 2020-001

Subject: Financial Transactions and Reporting
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2019-001.

Condition and Context

There were several deficiencies in the internal control system of the City related to financial transactions and reporting. There was a lack of segregation of duties as the City had not separated incompatible activities related to cash and investments and financial reporting.

CITY OF MICHIGAN CITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cash and Investments

City

The City had employees who were responsible for ensuring that its respective ledgers were reconciled with the bank depository balances. Effective internal controls were not in place to ensure that the depository reconciliements were performed accurately and timely. Internal controls were implemented in December 2020.

Water Department

The Water Department had employees who were responsible for ensuring that its ledgers were reconciled with the bank depository balances. Effective internal controls were not in place to ensure that the depository reconciliements were performed accurately and timely. The Water Transfer Bank Account was not being reconciled timely as of December 31, 2020. Reconciliements for 2020 were not completed when the prior audit was completed in November 2020, but have been completed as of July 2021. However, there was no documentation of a review or oversight process for the Water Transfer Bank Account.

Financial Reporting

Financial information for the Annual Financial Report (AFR) was submitted through the Indiana Gateway for Government Units financial reporting system. The AFR was the source for the City's financial statement. The City had designed internal controls over financial reporting; however, nothing was provided to document that internal controls had been properly implemented.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

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."

CITY OF MICHIGAN CITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of the City had not established a proper system of internal controls.

Effect

The failure to establish a system of internal controls could have enabled material misstatements or irregularities to remain undetected.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the City. The documents are presented as intended by the City.

City of Michigan City



Office of City Controller ~ Yvonne Hoffmaster, City Controller ~ Phone: 219 873-1404 ext. 2004 ~ email: yvonneh@emichigancity.com

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2019-001

Fiscal year in which the finding initially occurred: 2019

Status of Audit Finding: We are still in the process of implementing these procedures.

Description of Corrective Action Plan:

As the financial conversion that carried into 2019, bank reconciliations were not completed timely as required. In February 2020, all City bank accounts had been reconciled through December 2019. Beginning in 2020, the bank reconciliations are performed by someone other than who is reviewing them. This review has been extended to the Sanitary bank accounts and will for the Water Department accounts beginning in 2021. Once all the accounts have been reviewed, they will be uploaded to Gateway as required.

The Water Department has corrected the issue with the reconciliation of Water Transfer bank account. Beginning 2021, all Water Department bank reconciliations will be forwarded to the City Controller's Office for review and upload to Gateway as required.

The process for recording transfers has been improved in 2021. All transfers are entered in the accounts payable system as an EFT. The accounts payable system has the approval process built in and will be included on the appropriate board docket. Transfers in and out are also reconciled quarterly by the Assistant Controller.

In 2019, some Ordinances and/or Resolutions were not processed properly. Beginning in 2021, all Transfer Ordinance/Resolutions and Additional Appropriation Ordinances will be processed properly.

Beginning with the 2021 Annual Financial Report, the Assistant Controller and 2nd Assistant Controller will input the information into Gateway and the Controller will print out the "Cash & Investment Combined Statement" of the Annual Financial Report, review it with the year-end financials, initial and date the report, and hold for SBOA review during the audit.

We will be implementing all the items in the above corrective action plan in 2021.

A handwritten signature in black ink that reads "Yvonne Hoffmaster".

Yvonne Hoffmaster
City Controller
July 20, 2021

DUANE PARRY ~ MAYOR

City of Michigan City ~ City Hall ~ 100 East Michigan Blvd, Michigan City IN 46360
WEB ~ emichigancity.com

City of Michigan City



Office of City Controller ~ Yvonne Hoffmaster, City Controller ~ Phone: 219 873-1404 ext. 2004 ~ email: yvonneh@emichigancity.com

CORRECTIVE ACTION PLAN

FINDING 2020.001

Contact Person Responsible for Corrective Action: Yvonne Hoffmaster
Contact Phone Number: 219 873-1404 ext.2004

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

In 2020, the 2nd Assistant Controller reconciles all the City bank accounts. The reconciliations are reviewed by the Assistant Controller, initialed, and dated. This practice began in December 2020 and has continued into 2021 and will continue going forward.

In 2021, the Water Department corrected its issue with the reconciliation of the Water Transfer bank account. Beginning in September 2021, all the Water Department bank reconciliations will be forwarded to the City Controller's Office for review and upload to Gateway as required.

Beginning with the 2020 Annual Financial Report, the City Controller reviewed and signed and dated the report kept on file in the Controller's Office. We did not, however, note who input the information. Effective with the 2021 AFR, in addition to the Controller signing off on the review of the completed report, we will complete the attached form showing the staff member who input the information and the date the information was entered.

The first two items above have been implemented and the last item will be implemented with the 2021 AFR.

A handwritten signature in cursive script that reads "Yvonne Hoffmaster".

Yvonne Hoffmaster
City Controller
September 21, 2021

DUANE PARRY ~ MAYOR

City of Michigan City ~ City Hall ~ 100 East Michigan Blvd, Michigan City IN 46360
WEB ~ emichigancity.com

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.