



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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October 8, 2021

To: The Officials of the Central Indiana Regional Transportation Authority  
Central Indiana Regional Transportation Authority  
320 N Meridian St, Suite 920  
Indianapolis, IN 46204

This report is supplemental to the audit report of the Central Indiana Regional Transportation Authority (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 Authority. It should be read in conjunction with the financial statement audit report of the Authority, which provides an opinion on the 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 Authority 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 Central Indiana Regional Transportation Authority 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.

We call your attention to the finding in the report. Page 3 contains one Examination Finding and Result.

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  
CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY**

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

CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY

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

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CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY  
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	John Seber	01-01-20 to 12-31-20
Treasurer	Larry Hesson	01-01-20 to 12-31-20
President of the Authority Board	Bill Ehret	01-01-20 to 12-31-20

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of Central Indiana Regional Transportation Authority

We have examined Central Indiana Regional Transportation Authority 's ("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 Authority is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the 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 Authority complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the 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 qualified opinion.

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

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines* applicable to the Authority during the period January 1, 2020 to December 31, 2020, as described in item 2020-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the Authority complied, in all material respects, with the aforementioned requirements during the period January 1, 2020 to December 31, 2020.

  
Crowe LLP

Indianapolis, Indiana  
October 6, 2021

CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2020 to December 31, 2020

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**FINDING 2020-001: TRAINING ON INTERNAL CONTROL STANDARDS**

**Criteria:** Indiana Code 5-11-1-27(g) states in part: "After June 30, 2016, the legislative body of a political subdivision shall ensure that: personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

**Condition:** During testing, we noted that the Authority personnel had not received training on internal control standards.

CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY  
EXIT CONFERENCE  
January 1, 2020 to December 31, 2020

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The contents of this report were discussed on October 1, 2021 with John Seber, Executive Director, Jennifer Gebhard, Assistant Director, Julie Crossley, Outside Advisor, and Bill Ehret, President of the Authority Board.