



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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April 29, 2022

To: The Officials of the City of Lafayette
City of Lafayette
20 N 6th Street
Lafayette, IN 47901

This report is supplemental to the audit report of the City of Lafayette (City), for the period 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 City. It should be read in conjunction with the financial statement audit report of the City, which provides an opinion on the City's financial statements. This report may be found at 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 City 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 the City of Lafayette, prepared by RSM US 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 on page 3.

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

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

**City of Lafayette,
Indiana**

Supplemental Compliance Examination Report
January 1, 2020 to December 31, 2020

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**City of Lafayette,
Indiana**

**Schedule of City Officials
January 1, 2020 to December 31, 2020**

Office	Official	Term
City Controller	Timothy J. Clary	01-12-19 to 12-31-20
	Jeremy Diehl	06-17-21 to 12-31-21
Mayor	Tony Roswarski	01-01-16 to 12-31-21
President of the Common Council	Nancy Nargi	01-01-20 to 12-31-20
	Melissa Weast-Williamson	01-01-21 to 12-31-21



Independent Accountant's Report

RSM US LLP

City Council
City of Lafayette, Indiana

We have examined the City of Lafayette's (the City) compliance with the Indiana State Board of Accounts' Accounting and Uniform Compliance Guidelines (the specified requirements) during the year ended December 31, 2020. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City'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 City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City 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 City's compliance with specified requirements.

Our examination disclosed material noncompliance with the specified requirements during the year ended 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 City of Lafayette complied, in all material respects, with the aforementioned requirements for the period ended December 31, 2020.

RSM US LLP

Chicago, Illinois
April 12, 2022

City of Lafayette, Indiana

**Schedule of Examination Findings and Results
January 1, 2020 to December 31, 2020**

FINDING 2020-001: MOTOR VEHICLE HIGHWAY FUND

Criteria: State Examiner Directive 2018-2, published by the State of Indiana State Board of Accounts (Board) requires that “On the chart of accounts, the MVH Fund and MVH Restricted sub-fund shall be shown as follows: Counties Fund 1176 MVH Fund 1173 MVH Restricted . . . Together, MVH and MVH Restricted shall constitute the total MVH Fund. MVH and MVH Restricted will be shown separately on the Annual Financial Report and Annual Operational Report”

Condition: The City improperly summarized the Motor Vehicle Highway fund and the Motor Vehicle Highway Restricted fund in the Annual Financial Report (AFR) submitted to the State Board of Accounts through the Gateway system. The funds were presented combined and not reported as separate funds in the AFR as required.

City of Lafayette, Indiana

Exit Conference

January 1, 2020 to December 31, 2020

The contents of this report were discussed on April 12, 2022, with Jeremy Diehl (City Controller) and Jenna Jones (Deputy Controller).