



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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June 27, 2022

To: The Officials of the Bloomington Public Transportation Corporation  
Bloomington Public Transportation Corporation  
130 West Grimes Lane  
Bloomington, IN 47403

This report is supplemental to the audit report of the Bloomington Public Transportation Corporation (Public Transportation Corporation), for the period from January 1, 2021 to December 31, 2021. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to Public Transportation Corporation. It should be read in conjunction with the financial statement audit report of the Public Transportation Corporation, which provides an opinion on the Public Transportation Corporation'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 Public Transportation Corporation 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 Bloomington Public Transportation Corporation prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2021 to December 31, 2021. 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.

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

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF  
BLOOMINGTON PUBLIC TRANSPORTATION CORP**

Monroe County, Indiana  
January 1, 2021 to December 31, 2021

BLOOMINGTON PUBLIC TRANSPORTATION CORP

Monroe County, Indiana  
January 1, 2021 to December 31, 2021

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BLOOMINGTON PUBLIC TRANSPORTATION CORP  
SCHEDULE OF OFFICIALS  
January 1, 2021 to December 31, 2021

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<u>Office</u>	<u>Official</u>	<u>Term</u>
General Manager	Lewis May John Connell	01-01-21 to 09-30-21 10-01-21 to 12-31-21
Chief Financial Officer/Controller	Christa Browning	01-01-21 to 12-31-21
Chair of the Board	Nancy Obermeyer	01-01-21 to 12-31-21

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of Bloomington Public Transportation Corporation

We have examined Bloomington Public Transportation Corporation ("Public Transportation Corporation") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2021 to December 31, 2021. Management of the Public Transportation Corporation is responsible for the Public Transportation Corporation's compliance with the specified requirements. Our responsibility is to express an opinion on the Public Transportation Corporation'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 Public Transportation Corporation complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Public Transportation Corporation 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, the Public Transportation Corporation complied, in all material respects, with the aforementioned requirements during the period January 1, 2021 to December 31, 2021.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
June 24, 2022

BLOOMINGTON PUBLIC TRANSPORTATION CORP  
EXIT CONFERENCE  
January 1, 2021 to December 31, 2021

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The contents of this report were discussed on June 23, 2022 with Christa Browning CFO, John Connell, General Manger, and James McLary, Board Chairman.