



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

June 28, 2022

Board of Directors
Capital Improvement Board of Managers of Marion County
100 South Capitol Avenue
Indianapolis, IN 46225

We have reviewed the Supplemental Audit Report for the Capital Improvement Board of Managers of Marion County prepared by Katz, Sapper, & Miller, 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 Supplemental Audit Report and associated audited Financial Statements are filed in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

**Capital Improvement Board of Managers
(of Marion County, Indiana)**

SUPPLEMENTAL AUDIT REPORT

December 31, 2021



Katz, Sapper & Miller, LLP
Certified Public Accountants

Capital Improvement Board of Managers (of Marion County, Indiana)

CONTENTS

	Page
Schedule of Selected Officials	1
Independent Auditors' Supplemental Audit Report	2

SCHEDULE OF SELECTED OFFICIALS

Board Members (during 2021):

Name	Title	Term Ending	Years of Service	Occupation
Melina Kennedy	President	January 14, 2022	6	Vice President - Product Compliance and Regulatory Affairs at Cummins, Inc.
David E. Corbitt	Vice President	January 14, 2022	6	Partner, Krieg Devault LLP
Michael Terrell	Treasurer	January 14, 2022	6	Partner, Taft Stettinius & Hollister LLP
David Ruhmkorff	Secretary	January 14, 2022	6	International Vice President, IBEW Sixth District Office
Jim Dora, Jr.	Member	January 14, 2022	12	President & CEO, General Hotels Corporation
Sarah Fisher	Member	January 14, 2023	3	CEO and Owner, SMO Entertainment
Earl Goode	Member	January 14, 2023	3	Chief of Staff, Office of the Governor
Maggie Lewis	Member	January 14, 2022	10	City-County Councilor, District 10
Brenda Myers	Member	January 14, 2022	12	President & CEO, Hamilton County Tourism, Inc.

Administrative Personnel:

Name	Position	Years of Service
Andy Mallon	Executive Director	3
Timothy M. Kuehr	Chief Financial Officer	8
Eric Neuburger	Stadium Director	5
Thomas L. Boyle	Director of Operations	27
Kobi M. Wright	Senior Staff Counsel and Business Operations Director	5

Independent Auditors' Supplemental Audit Report

The Officials of the
Capital Improvement Board of Managers of
Marion 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 basic financial statements of Capital Improvements Board of Managers of Marion County (the CIB), a component unit of the Consolidated City of Indianapolis – Marion County, as of and for the year ended December 31, 2021 and have issued our report thereon dated June 14, 2022.

In connection with our audit, nothing came to our attention that caused us to believe that the CIB failed to comply with the provisions of the *Accounting and Uniform Compliance Guidelines Manual for Special Districts* established by the Indiana State Board of Accounts, as it applies to the CIB. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the CIB's noncompliance with the above referenced provisions.

This report is intended solely for the information and use of the officials and management of the CIB and the Indiana State Board of Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Katz, Sapper & Miller, LLP

Indianapolis, Indiana
June 14, 2022