



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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June 29, 2022

To: The Officials of the Allen County Fort Wayne Capital Improvements Board of Managers  
Allen County Fort Wayne Capital Improvements Board of Managers  
120 W Washington Blvd  
Fort Wayne, IN 46802

This report is supplemental to the audit report of Allen County Fort Wayne Capital Improvements Board of Managers (CIB), 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 the CIB. It should be read in conjunction with the financial statement audit report of the CIB, which provides an opinion on the CIB'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 CIB 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 Allen County Fort Wayne Capital Improvements Board of Managers 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.

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 black ink that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF  
ALLEN COUNTY FORT WAYNE  
CAPITAL IMPROVEMENTS BOARD OF MANAGERS**

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

ALLEN COUNTY FORT WAYNE CAPITAL IMPROVEMENTS BOARD OF MANAGERS

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

CONTENTS

SCHEDULE OF OFFICIALS .....	1
INDEPENDENT ACCOUNTANT'S REPORT .....	2
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS:	
2021-001: MISSING GATEWAY UPLOADS .....	3
EXIT CONFERENCE .....	4

ALLEN COUNTY FORT WAYNE CAPITAL IMPROVEMENTS BOARD OF MANAGERS  
SCHEDULE OF OFFICIALS  
January 1, 2021 to December 31, 2021

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Business Manager	Christina Williams Karlie Ressler	01-01-21 to 10-08-21 10-05-21 to 02-22-22
Executive Director	Barton Shaw	01-01-21 to 12-31-21
Controller	Rebecca S. Zulager	01-01-21 to 12-31-21
Treasurer	Yogesh S. Parikh	01-01-21 to 12-31-21
President of the Board of Managers	James E. Cook	01-01-21 to 12-31-21

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of Allen County Fort Wayne Capital Improvement Board of Managers

We have examined Allen County Fort Wayne Capital Improvements Board of Mangers ("CIB") 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 CIB is responsible for the CIB's compliance with the specified requirements. Our responsibility is to express an opinion on the CIB'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 CIB complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the CIB 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 CIB's compliance with specified requirements.

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 disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines* applicable to the District during the period January 1, 2021 to December 31, 2021, as described in item 2021-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the CIB 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 28, 2022

ALLEN COUNTY FORT WAYNE CAPITAL IMPROVEMENTS BOARD OF MANAGERS  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2021 to December 31, 2021

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**FINDING 2021-001: MISSING GATEWAY UPLOADS**

**Criteria:** The Indiana State Board of Accounts (SBOA) Directive 2018-1 states in part, "This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15<sup>th</sup> of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units...All cities, towns, townships, libraries, and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients."

The following files and governmental unit information are required to be uploaded monthly by all units:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

The following files and governmental unit information are required to be uploaded annually by all units:

- Detail of Receipts for the year
- Detail of Disbursements for the year
- Current year Salary Ordinance (or Schedule) and Amendments (except Schools)
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund

**Condition:** During testing, we noted the CIB did not upload any of the monthly or annual documents to Gateway for 2021. However, some of the annual required information was included as part of the 2021 Annual Financial Report which was submitted to Gateway in February 2022.

ALLEN COUNTY FORT WAYNE CAPITAL IMPROVEMENTS BOARD OF MANAGERS  
EXIT CONFERENCE  
January 1, 2021 to December 31, 2021

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The contents of this report were discussed on June 28, 2022, with James Cook, President of the Board of Managers, Barton Shaw, Executive Director, Rebecca Zulager, Controller, and Matthew Whitney, Business Manager.