

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF RENSSELAER

JASPER COUNTY, INDIANA

January 1, 2020 to December 31, 2021



**FILED**

10/24/2022



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Clerk-Treasurer:	
Audit Result and Comment:	
Schedule of Capital Assets .....	6
Exit Conference .....	7

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Frieda Bretzinger Shelby Keys	01-01-20 to 10-06-22 10-07-22 to 12-31-22
Mayor	Stephen Wood	01-01-20 to 12-31-22
President of the Board of Public Works	Stephen Wood	01-01-20 to 12-31-22
President Pro Tempore of the Common Council	George Cover	01-01-20 to 12-31-22
Utility Office Manager	Heather Smart	01-01-20 to 12-31-22



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF RENSSELAER, JASPER COUNTY, INDIANA

This report is supplemental to our audit report of the City of Rensselaer (City), for the period from January 1, 2020 to December 31, 2021. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the City. It should be read in conjunction with our Financial Statements Audit Report of the City, which provides our opinions on the City'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 performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Result and Comment, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE  
Deputy State Examiner

October 6, 2022

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CLERK-TREASURER  
CITY OF RENSSELAER

CLERK-TREASURER  
CITY OF RENSSELAER  
AUDIT RESULT AND COMMENT

**SCHEDULE OF CAPITAL ASSETS**

*Condition and Context*

The City prepared and submitted the financial information into the Indiana Gateway for Government Units financial reporting system, which was the source for the Schedule of Capital Assets. The submitted information resulted in the Schedule of Capital Assets being overstated by \$17,175,531. An adjustment was proposed, approved by the City, and made to the Schedule of Capital Assets presented in the Financial Statement Audit Report for the City.

*Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

CLERK-TREASURER  
CITY OF RENSSELAER  
EXIT CONFERENCE

The contents of this report were discussed on October 6, 2022, with Frieda Bretzinger, Clerk-Treasurer; Stephen Wood, Mayor; Heather Smart, Utilities Manager; George Cover, President of the Common Council; and Shelby Keys, appointed Clerk-Treasurer.