



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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October 26, 2022

To: The Officials of the City of Mishawaka
City of Mishawaka
600 East 3rd Street
Mishawaka, IN 46544

This report is supplemental to the audit report of the City of Mishawaka (City), for the period 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 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. 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 the City of Mishawaka, 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 Indiana 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 MISHAWAKA, INDIANA

SUPPLEMENTAL AUDIT REPORT

MISHAWAKA, INDIANA
December 31, 2021



CITY OF MISHAWAKA, INDIANA

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SCHEDULE OF SELECTED OFFICIALS

Office	Official	Term
City Controller	Rebecca S. Maguire	01-01-20 to 12-31-22
Mayor	David A. Wood	01-01-20 to 12-31-22
City Clerk	Deborah S. Block	01-01-20 to 12-31-22
President of the Board of Public Works and Safety	Kenneth B. Prince	01-01-20 to 12-31-22
President of the Common Council	Gregg Hixenbaugh	01-01-20 to 12-31-22



Independent Auditors' Supplemental Audit Report

The Officials of the City of Mishawaka, 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 the City of Mishawaka, Indiana (the City) as of and for the year ended December 31, 2021 and have issued our report thereon dated October 7, 2022.

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the *Accounting and Uniform Compliance Guidelines Manual for Cities and Towns*, established by the Indiana State Board of Accounts, as it applies to the City, except as stated in the Audit Results and Comments.

This report is intended solely for the information and use of the officials and management of the City 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
October 7, 2022

CITY OF MISHAWAKA, INDIANA

AUDIT RESULTS AND COMMENTS

Year Ended December 31, 2021

REQUIRED ANNUAL FILINGS

The City did not upload an Annual Vendor History Report, Annual Payroll History Report, or Annual Funds Ledger to Gateway as required. The City did not upload detail of cash receipts and disbursements or current salary ordinance in a timely manner.

Officials and employees are required to file these reports annually through Gateway unless an exception is granted by the State Board of Accounts. (*Amended State Examiner Directive 2018-1*)

CITY OF MISHAWAKA, INDIANA

EXIT CONFERENCE

The contents of this report were discussed on October 5, 2022 with Rebecca Maguire, City Controller and David Wood, Mayor.