



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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May 17, 2023

To: The Officials of the City of Lafayette
City of Lafayette
20 N 6th Street
Lafayette, IN 47901

This report is supplemental to the audit report of the City of Lafayette (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.

We have reviewed the Supplemental Audit Report for the City of Lafayette, prepared by RSM US 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. Management's response is on page 4.

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 Lafayette, Indiana

Supplemental Compliance Examination Report
January 1, 2021 to December 31, 2021

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**City of Lafayette,
Indiana**

**Schedule of City Officials
January 1, 2021 to December 31, 2021**

Office	Official	Term
City Controller	Timothy J. Clary	01-01-21 to 06-09-21
	Jeremy Diehl	06-10-21 to 12-31-23
Mayor	Tony Roswarski	01-01-20 to 12-31-23
President of the Common Council	Melissa Weast-Williamson	01-01-21 to 12-31-21
	Perry Brown	01-01-22 to 12-31-22
	Lauren Ahlersmeyer	01-01-23 to 12-31-23



Independent Accountant's Report

RSM US LLP

City Council
City of Lafayette, Indiana

We have examined the City of Lafayette's (the City) compliance with the Indiana State Board of Accounts' Accounting and Uniform Compliance Guidelines for Cities and Towns (the specified requirements) during the year ended December 31, 2021. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City'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 City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City 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 City's compliance with specified requirements.

Our examination disclosed material noncompliance with the specified requirements during the year ended 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 City of Lafayette complied, in all material respects, with the aforementioned requirements for the period ended December 31, 2021.

RSM US LLP

Chicago, Illinois
May 5, 2023

City of Lafayette, Indiana

**Schedule of Examination Findings and Results
January 1, 2021 to December 31, 2021**

FINDING 2021-001: MOTOR VEHICLE HIGHWAY FUND (Repeat finding)

Condition: The City improperly summarized the Motor Vehicle Highway Fund and the Motor Vehicle Highway Restricted Fund in the Annual Financial Report (AFR) submitted to the State Board of Accounts through the Gateway system. The funds were presented combined and not reported as separate funds in the AFR as required.

Criteria: State Examiner Directive 2018-2, published by the State of Indiana State Board of Accounts (Board) requires that “On the chart of accounts, the MVH Fund and MVH Restricted sub-fund shall be shown as follows: Cities Fund 201 MVH Fund 203 MVH Restricted . . . Together, MVH and MVH Restricted shall constitute the total MVH Fund. MVH and MVH Restricted will be shown separately on the Annual Financial Report and Annual Operational Report”

City of Lafayette, Indiana

Corrective Action Plan

January 1, 2021 to December 31, 2021

Finding 2021-001: MOTOR VEHICLE HIGHWAY FUND

Contact Person Responsible for Corrective Action: Jeremy Diehl

Contact Phone Number: 765-807-1011

Views of Responsible Officials: Concurred

Description of Corrective Action Plan: Internal controls have been implemented to ensure separate and distinct reporting of activity for the Motor Vehicle Highway Fund and the Motor Vehicle Highway-Restricted Fund.

Anticipated Completion Date: December 31, 2022 Financial Statement issuance.

City of Lafayette, Indiana

Exit Conference

January 1, 2021 to December 31, 2021

The contents of this report were discussed on March 24, 2023, with Jeremy Diehl (City Controller), and Jenna Karle (Deputy Controller).