

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

COMPLIANCE REPORT
OF
HAMMOND PORT AUTHORITY
LAKE COUNTY, INDIANA
January 1, 2020 to December 31, 2021



FILED
07/07/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director of the Port Authority	Milan A. Kruszynski	01-01-20 to 12-31-21
Port Authority Financial Director	Julia Pustek	01-01-20 to 12-31-21
Chair of the Port Authority Board of Directors	Thomas Kuhn Eva Huerta	01-01-20 to 12-31-20 01-01-21 to 12-31-21



STATE OF INDIANA
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TO: THE OFFICIALS OF THE HAMMOND PORT AUTHORITY, LAKE COUNTY, INDIANA

The Hammond Port Authority (Authority) is considered a component unit of the City of Hammond (City) under accounting principles generally accepted in the United States of America. The Authority's financial information was audited as part of the City's financial statement for the period from January 1, 2020 to December 31, 2021. The Financial Statement Audit Report of the City, which provides opinions on the City's financial statement, and which includes the Authority's financial information, 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 of Hammond and its significant component units. As a significant component unit of the City, the firm performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The procedures performed did not indicate any instances of noncompliance that warranted comment at this time. The procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Authority's Annual Financial Report information can be found on the Indiana Gateway for Government Units financial reporting system website: <https://gateway.ifionline.org> and has not been subjected to any audit procedures.

Tammy R. White, CPA
Deputy State Examiner

May 19, 2023

HAMMOND PORT AUTHORITY
EXIT CONFERENCE

The contents of the audit report of the City and its component units were discussed on May 4, 2023, with management and officials from the City, the Sanitary District, Stormwater Utility, Water Utility and component units, and with the City Controller. Officials of the Authority present included Milan Kruszynski, Director of the Port Authority and Julia Pustek, Port Authority Finance Director.