

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

CITY OF BLOOMINGTON

MONROE COUNTY, INDIANA

January 1, 2018 to December 31, 2018



**FILED**  
09/11/2019



## TABLE OF CONTENTS

| <u>Description</u>   | <u>Page</u> |
|--|-------------|
| Schedule of Officials .....  | 2           |
| Independent Auditor's Report on Internal Control over Financial Reporting and on<br>Compliance and Other Matters Based on an Audit of the Financial Statement<br>Performed in Accordance With <i>Government Auditing Standards</i> ..... | 3-4         |
| Independent Auditor's Report on Compliance for the Major Federal Program; Report on<br>Internal Control over Compliance; and Report on Schedule of Expenditures of Federal<br>Awards Required by the Uniform Guidance .....              | 5-7         |
| Schedule of Expenditures of Federal Awards and Accompanying Notes:   |             |
| Schedule of Expenditures of Federal Awards .....   | 10-11       |
| Notes to Schedule of Expenditures of Federal Awards.....   | 12          |
| Schedule of Findings and Questioned Costs.....   | 13          |
| Auditee-Prepared Document:   |             |
| Summary Schedule of Prior Audit Findings.....  | 16          |
| Other Reports.....   | 17          |

#### SCHEDULE OF OFFICIALS

| <u>Office</u>                             | <u>Official</u>      | <u>Term</u>          |
|---|----------------------|----------------------|
| City Controller                           | Jeffrey H. Underwood | 01-01-18 to 12-31-19 |
| Mayor                                     | John Hamilton        | 01-01-16 to 12-31-19 |
| President of the Board of<br>Public Works | Kyla Cox Deckard     | 01-01-18 to 12-31-19 |
| President of the Common Council           | Dave Rollo           | 01-01-18 to 12-31-19 |
| Director of Utilities                     | Victor Kelson        | 01-01-18 to 12-31-19 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE CITY OF BLOOMINGTON, MONROE COUNTY, 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 financial statement of the City of Bloomington, for the year ended December 31, 2018, and the related notes to the financial statement, which collectively comprise the City's financial statement and have issued our report thereon dated August 19, 2019, wherein we noted the City followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the City's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

August 19, 2019



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF THE CITY OF BLOOMINGTON, MONROE COUNTY, INDIANA

**Report on Compliance for the Major Federal Program**

We have audited the City of Bloomington's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2018. The City's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the City's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the City's compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL  
PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE  
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)

***Opinion on the Major Federal Program***

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2018.

**Report on Internal Control over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statement of the City, as of and for the year ended December 31, 2018, and the related notes to the financial statement. We issued our report thereon dated August 19, 2019, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with U.S. Generally Accepted Accounting Principles, and an unmodified opinion was issued regarding the presentation in accordance with the Regulatory Basis of Accounting. Our



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL  
PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE  
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)

audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

  
Paul D. Joyce, CPA  
State Examiner

August 19, 2019

(This page intentionally left blank.)

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the City. The schedule and notes are presented as intended by the City.

CITY OF BLOOMINGTON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2018

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Passed Through<br>to Subrecipient | Total<br>Federal Awards<br>Expended |
|---|-------------------------------------|---------------------------|--|-----------------------------------|-------------------------------------|
| <u>Department of Agriculture</u>                                    |                                     |                           |  |                                   |                                     |
| Child Nutrition Cluster   |                                     |                           |  |                                   |                                     |
| Summer Food Service Program for Children                            | Indiana Department of Education     | 10.559                    | FY 2018  | \$ -                              | \$ 14,824                           |
| 2018 Summer Food 201-18-G18004                                      |                                     |                           |  |                                   |                                     |
| Total - Child Nutrition Cluster                                     |                                     |                           |  | -                                 | 14,824                              |
| Total - Department of Agriculture                                   |                                     |                           |  | -                                 | 14,824                              |
| <u>Department of Housing and Urban Development</u>                  |                                     |                           |  |                                   |                                     |
| CDBG - Entitlement Grants Cluster                                   |                                     |                           |  |                                   |                                     |
| Community Development Block Grants/Entitlement Grants               | Direct grant                        | 14.218                    | B14MC180013  | -                                 | 2,735                               |
| CDBG 250-15-150000  |                                     |                           | B15MC180013  | -                                 | 50,597                              |
| CDBG 250-15-150000  |                                     |                           | B16MC180013  | -                                 | 21,476                              |
| CDBG 250-15-150000  |                                     |                           | B17MC180013  | -                                 | 322,558                             |
| CDBG 250-15-150000  |                                     |                           | B18MC180013  | 198,624                           | 160,376                             |
| Total - Community Development Block Grants/Entitlement Grants       |                                     |                           |  | 198,624                           | 557,742                             |
| Total - CDBG - Entitlement Grants Cluster                           |                                     |                           |  | 198,624                           | 557,742                             |
| Housing Counseling Assistance Program                               | Direct grant                        | 14.169                    | HC160421015  | -                                 | 1,919                               |
| Housing Counseling 256-15-150002                                    |                                     |                           | HC170421015  | -                                 | 6,014                               |
| Housing Counseling 256-15-150002                                    |                                     |                           |  | -                                 |                                     |
| Total - Housing Counseling Assistance Program                       |                                     |                           |  | -                                 | 7,933                               |
| Home Investment Partnerships Program                                | Direct grant                        | 14.239                    | M13MC180200  | -                                 | 95                                  |
| HOME 254-15-150000  |                                     |                           | M14MC180200  | -                                 | 198,023                             |
| HOME 254-15-150000  |                                     |                           | M15MC180200  | 41,665                            | 85,253                              |
| HOME 254-15-150000  |                                     |                           | M16MC180200  | -                                 | 18,329                              |
| HOME 254-15-150000  |                                     |                           | M17MC180200  | -                                 | 40,141                              |
| HOME 254-15-150000  |                                     |                           | M18MC180200  | -                                 | 193                                 |
| Total - HOME-Investment Partnerships Program                        |                                     |                           |  | 41,665                            | 342,034                             |
| Total - Department of Housing and Urban Development                 |                                     |                           |  | 240,289                           | 349,967                             |
| <u>Department of Justice</u>  |                                     |                           |  |                                   |                                     |
| Missing Children's Assistance                                       | Indiana State Police                | 16.543                    | #24467   | -                                 | 7,211                               |
| 2017 ICAC 249-14-G18002   |                                     |                           | 2014-MC-FX-K018  | -                                 | 2,292                               |
| 2016 ICAC 249-14-G17003   |                                     |                           |  | -                                 |                                     |
| Total - Missing Children's Assistance                               |                                     |                           |  | -                                 | 9,503                               |
| Edward Byrne Memorial Justice Assistance Grant Program              | Direct Grant                        | 16.738                    | 2015-dj-bx-0990  | 4,772                             | 23,860                              |
| 2015 USDOJ JAG Grant 249-14-G16008                                  |                                     |                           |  |                                   |                                     |
| Total - Edward Byrne Memorial Justice Assistance Grant Program      |                                     |                           |  | 4,772                             | 23,860                              |
| Equitable Sharing Program   | Direct grant                        | 16.922                    | FY 2018  | -                                 | 167,262                             |
| Equitable Sharing 2018 355-14-149999                                |                                     |                           |  |                                   |                                     |
| Total - Department of Justice                                       |                                     |                           |  | 4,772                             | 200,625                             |

CITY OF BLOOMINGTON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2018

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title   | Pass-Through Entity or Direct Grant  | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Passed Through<br>to Subrecipient | Total<br>Federal Awards<br>Expended |
|---|--------------------------------------|---------------------------|--|-----------------------------------|-------------------------------------|
| <u>Department of Transportation</u>   |                                      |                           |  |                                   |                                     |
| Highway Planning and Construction Cluster   |                                      |                           |  |                                   |                                     |
| Highway Planning and Construction   | Indiana Department of Transportation |                           |  |                                   |                                     |
| Intersection Improvement on ST 1029 Tapp and<br>Rockport 601-02-020000 & 439-15-159015  |                                      | 20.205                    | PO 10813662 & 17807671                                     | -                                 | 63,333                              |
| Preliminary Engineering for Traffic Sign Modernization Sync 601-02-020000   |                                      |                           | PO 16809364  | -                                 | 5,224                               |
| Intersection Improvement Old State Rd 37 and N Dunn 601-02-020000   |                                      |                           | PO 16814382  | -                                 | 4,121                               |
| MPO FY18 101-13-130000  |                                      |                           | PO 17805393  | 4,141                             | 154,849                             |
| Safety Revisions on Curb Ramps in Various Locations 439-15-159002   |                                      |                           | PO 17813987  | -                                 | 3,372                               |
| Traffic Signal Upgrade at 2nd & College 439-15-159002   |                                      |                           | PO 17817010  | -                                 | 35,089                              |
| Traffic Signal Upgrade at 3rd & Woodcrest 101-13-130000   |                                      |                           | PO 17817011  | -                                 | 44,848                              |
| Bike/Ped Facilities on W 2nd/W Bloomfield 439-15-159001   |                                      |                           | PO 17817365  | -                                 | 32,671                              |
| Multiuse Path on Winslow from Henderson to Highland 978-06-06016D   |                                      |                           | PO 17818655  | -                                 | 54,853                              |
| West 17th St Reconstruction Project 439-15-159006 & 601-02-020000   |                                      |                           | PO 17818704  | -                                 | 576,578                             |
| Bike/Ped Facilities on S Henderson from Eastern Terminal<br>of Black Lumber Trail to Winslow 978-06-06016D  |                                      |                           | PO 17819390  | -                                 | 34,581                              |
| Bike/Ped Facilities on E Rogers Rd at Jackson Creek Bridge<br>to the Strands Drive 978-06-06016D  |                                      |                           | PO 17819391  | -                                 | 22,629                              |
| Intersection Improvement W/ New Signals at Various Locations 978-06-06016B  |                                      |                           | PO 18808381  | -                                 | 28,050                              |
| Bike/Pedestrian Facilities for the multi-use trails on Sare Road 978-06-06016B  |                                      |                           | PO 18815015  | -                                 | 49,711                              |
| Bike/Pedestrian Facilities on Jackson Creek Trail Phase 2 978-06-06016C   |                                      |                           | PO 18815049  | -                                 | 26,051                              |
| Total - Highway Planning and Construction Cluster   |                                      |                           |  | 4,141                             | 1,135,960                           |
| Highway Safety Cluster  |                                      |                           |  |                                   |                                     |
| State and Community Highway Safety<br>2018 OPO 249-14-G17016  | Indiana Criminal Justice Institute   | 20.600                    | D3-18-11857  | 17,390                            | 44,076                              |
| Total - Highway Safety Cluster  |                                      |                           |  | 17,390                            | 44,076                              |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated<br>FY 2018 DUI Task Force Indiana Enforcement Grant 249-14-G17017  | Indiana Criminal Justice Institute   | 20.608                    | D3-18-12035  | 471                               | 3,972                               |
| Total - Department of Transportation  |                                      |                           |  | 22,002                            | 1,184,008                           |
| <u>National Endowment for the Arts</u>  |                                      |                           |  |                                   |                                     |
| Promotion of the Arts Partnership Agreements<br>2018 Community Engagement 249-04-G18007   | Indiana Arts Commission              | 45.025                    | FY 2018  | 2,000                             | 5,000                               |
| Total - National Endowment for the Arts   |                                      |                           |  | 2,000                             | 5,000                               |
| <u>Department of Education</u>  |                                      |                           |  |                                   |                                     |
| Twenty-First Century Community Learning Centers<br>2018-2019 21st CCLC Grant for Monroe County School Corporation 201-18-G18008<br>2017-2018 21st CCLC Grant for Monroe County School Corporation 201-18-G17013 | Monroe County Community School Corp  | 84.287                    | FY 2018<br>FY 2017   | -<br>-                            | 11,503<br>20,931                    |
| Total - Twenty-First Century Community Learning Centers   |                                      |                           |  | -                                 | 32,434                              |
| Total - Department of Education   |                                      |                           |  | -                                 | 32,434                              |
| <u>Department of Health and Human Services</u>  |                                      |                           |  |                                   |                                     |
| Maternal and Child Health Services Block Grant to the States<br>Yapa Grant 201-18-G17014  | Indiana Department of Health         | 93.994                    | SCHM# 0022365 PO 18524512                                  | -                                 | 6,417                               |
| Total - Department of Health and Human Services   |                                      |                           |  | -                                 | 6,417                               |
| Total federal awards expended   |                                      |                           |  | \$ 269,063                        | \$ 2,351,017                        |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CITY OF BLOOMINGTON  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Summary of Significant Accounting Policies**

*A. Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the City under programs of the federal government for the year ended December 31, 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the City, it is not intended to and does not present the financial position of the City.

*B. Other Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

**Note 2. Indirect Cost Rate**

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF BLOOMINGTON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

|  |  |
|--|--|
| Type of auditor's report issued:                     | Adverse as to GAAP; Unmodified<br>as to Regulatory Basis |
| Internal control over financial reporting:           |  |
| Material weaknesses identified?                      | no   |
| Significant deficiencies identified?                 | none reported  |
| Noncompliance material to financial statement noted? | no   |

Federal Awards:

|   |               |
|---|---------------|
| Internal control over major program:  |               |
| Material weaknesses identified?   | no            |
| Significant deficiencies identified?  | none reported |
| Any audit findings disclosed that are required to be reported<br>in accordance with 2 CFR 200.516(a)? | no            |

Identification of Major Program and type of auditor's report issued on compliance for it:

| <u>Name of Federal Program or Cluster</u>  | <u>Opinion<br/>Issued</u> |
|--|---------------------------|
| Highway Planning and Construction Cluster  | Unmodified                |
| Dollar threshold used to distinguish between Type A and Type B programs: \$750,000 |                           |
| Auditee qualified as low-risk auditee?   | no                        |

**Section II - Financial Statement Findings**

No matters are reportable.

**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

(This page intentionally left blank.)



#### AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the City. The document is presented as intended by the City.



**JOHN HAMILTON  
MAYOR**

CITY OF BLOOMINGTON

401 N Morton St 240  
Post Office Box 100  
Bloomington IN 47402

**JEFFREY UNDERWOOD  
CONTROLLER**

CONTROLLER'S OFFICE

p 812.349.3412  
f 812.349.3456  
controller@bloomington.in.gov

Date August 6, 2019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

***FINDING 2017-001***

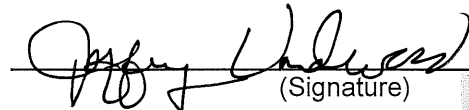
Fiscal year in which the finding initially occurred: 2017  
Contact Person Responsible for Corrective Action: Jeffrey Underwood  
Contact Phone Number: (812) 349-3412

Status of Audit Finding: Deputy Controller will reconcile and once completed will print out for review by the Controller. The Controller will sign the reconciliation cover sheet for each bank account.

***FINDING 2017-002***

Fiscal year in which the finding initially occurred: 2017  
Pass-Through Entity, if pass-through: Indiana Department of Transportation  
Contact Person Responsible for Corrective Action: Jeffrey McMillian & Terri Porter  
Contact Phone Number: (812) 349-3412

Status of Audit Finding: The Planning & Transpiration staff member responsible for submitting the reimburse request via the State's online system will print out the reimbursement request for review by a supervisor in the department. The supervisor will review and sign the cover sheet for each reimburse request. The staff member will then submit the reimbursement request.

  
(Signature)

Controller

(Title)

August 6, 2019

(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.