



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

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April 17, 2026

To: The Officials of the City of Bloomington  
City of Bloomington  
Monroe County, Indiana

This report is supplemental to the audit report of the City of Bloomington (City), for the period January 1, 2024 to December 31, 2024. It has been provided as a separate report so that the reader may easily identify any 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/](http://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 report of the City of Bloomington, prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2024 to December 31, 2024. In our opinion, the supplemental report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

Beth Kelley, CPA, CFE  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF**  
CITY OF BLOOMINGTON  
Monroe County, Indiana  
January 1, 2024 through December 31, 2024

CITY OF BLOOMINGTON

Monroe County, Indiana  
January 1, 2024 through December 31, 2024

CONTENTS

SCHEDULE OF OFFICIALS ..... 1  
INDEPENDENT ACCOUNTANT'S REPORT ..... 2  
EXIT CONFERENCE ..... 3

CITY OF BLOOMINGTON  
SCHEDULE OF OFFICIALS (Unaudited)  
January 1, 2024 through December 31, 2024

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<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Jessica McClellan	01-01-24 to 12-31-24
Mayor	Kerry Thomson	01-01-24 to 12-31-24
President of the Board of Public Works	Kyla Cox Deckard	01-01-24 to 12-31-24
President of the Common Council	Isabel Piedmont-Smith	01-01-24 to 12-31-24

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the City of Bloomington

We have examined the City of Bloomington's ("City") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Cities and Towns* during the period of January 1, 2024 through December 31, 2024. 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.

In our opinion, the City complied, in all material respects, with the aforementioned requirements during the period of January 1, 2024 through December 31, 2024.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
April 8, 2026

CITY OF BLOOMINGTON  
EXIT CONFERENCE  
January 1, 2024 through December 31, 2024

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The contents of this report were discussed on April 2, 2026, with Geoff McKim, City Controller, Cheryl Gilliland, City Deputy Controller, Isabel Piedmont-Smith, President of the Common Council, Gretchen Knapp, Deputy Mayor, Matt Havey, Utilities Assistant Director of Finance, Michelle Waldon, Utilities Finance Manager, and Paula Dodds, Utilities Accounting Manager.