

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

**Paul D. Joyce, CPA
State Examiner**

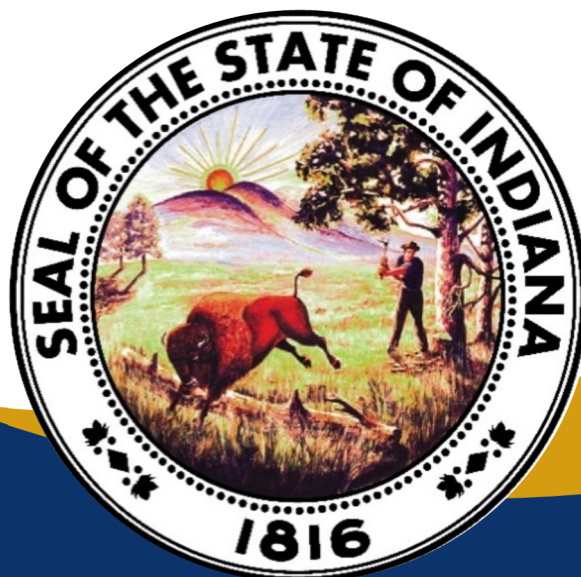
FEDERAL COMPLIANCE AUDIT REPORT

OF

CITY OF LA PORTE

LA PORTE COUNTY, INDIANA

January 1, 2024 to December 31, 2024



FILED

07/14/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Courtney Parthun	01-01-24 to 12-31-25
Mayor	Thomas P. Dermody	01-01-24 to 12-31-25
President of the Board of Public Works and Safety	Thomas P. Dermody	01-01-24 to 12-31-25
President Pro Tempore of the Common Council	Timothy Franke	01-01-24 to 12-31-25



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INDIANA STATE BOARD OF ACCOUNTS

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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 LA PORTE, LA PORTE 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 La Porte (City), for the year ended December 31, 2024, and the related notes to the financial statement, which collectively comprise the City's financial statement and have issued our report thereon dated July 1, 2025, 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.

Report on 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 (internal control) as a basis for designing 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 or significant deficiencies 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)

Report on 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 1, 2025



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH 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 LA PORTE, LA PORTE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of La Porte's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024. The City's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings and Questioned Costs.

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 each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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

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. We consider the deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001, to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards require the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

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, 2024, and the related notes to the financial statement. We issued our report thereon dated July 1, 2025, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion was issued regarding the presentation in accordance with the regulatory basis of accounting. Our audit was performed 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 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 1, 2025



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 LA PORTE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Inflation Reduction Act Urban & Community Forestry Program TREE GRANT - FEDERAL	The Corps Network	10.727	24-CA-11132544-007	\$ -	\$ 163,224
Total - Department of Agriculture				-	163,224
<u>Department of Housing and Urban Development</u>					
CDBG - Entitlement/Special Purpose Grants Cluster					
Community Development Block Grants/Entitlement Grants	Direct Grant	14.218			
Community Development Block Grant			B-19-MC-18-0021	-	2,475
Community Development Block Grant			B-20-MC-18-0021	-	216,892
Community Development Block Grant			B-21-MC-18-0021	-	114,404
Community Development Block Grant			B-22-MC-18-0021	29,436	303,743
Community Development Block Grant			B-23-MC-18-0021	47,277	232,234
Total - Community Development Block Grants/Entitlement Grants				76,713	869,748
Total - CDBG - Entitlement/Special Purpose Grants Cluster				76,713	869,748
Total - Department of Housing and Urban Development				76,713	869,748
<u>Department of Justice</u>					
Bulletproof Vest Partnership Program	Direct Grant	16.607			
Vest Fund			2022BUBX22033280	-	2,122
Vest Fund			2023BUBX23037998	-	1,347
Total - Bulletproof Vest Partnership Program				-	3,469
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738			
Justice Assistance Grant - Body Cams Police			15PBJA-23-GG-02979-JAGX	-	354,979
Total - Department of Justice				-	358,448
<u>Department of Transportation</u>					
Federal Transit Cluster					
Federal Transit Formula Grants	Northwestern Indiana Regional Planning Commission	20.507			
Transit			IN-2022-023	-	67,014
Transit			IN-2023-015	-	132,513
Total - Federal Transit Formula Grants				-	199,527
Total - Federal Transit Cluster				-	199,527
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600			
C.H.I.R.P. Grant (Police)			CHIRP-2024-00081	-	31,707
C.H.I.R.P. Grant (Police)			CHIRP-2023-00061	-	2,150
Total - State and Community Highway Safety				-	33,857

CITY OF LA PORTE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
National Priority Safety Programs C.H.I.R.P. Grant (Police)	Indiana Criminal Justice Institute	20.616	CHIRP-2024-00081	-	3,785
Total - National Priority Safety Programs				-	3,785
Total - Highway Safety Cluster				-	37,642
Highway Planning and Construction Feasibility/ Comprehensive Plan Park Street Project (Federal) Chessie Trail	Indiana Department of Transportation	20.205	Des No. 2300018 A249-20-L200038 EDS#A249-17-L170010	- - -	26,665 63,312 132,516
Total - Highway Planning and Construction				-	222,493
Minimum Penalties for Repeat Offenders for Driving While Intoxicated C.H.I.R.P. Grant (Police) C.H.I.R.P. Grant (Police)	Indiana Criminal Justice Institute	20.608	CHIRP-2024-00081 CHIRP-2023-00061	- -	17,552 2,046
Total - Minimum Penalties for Repeat Offenders for Driving While Intoxicated				-	19,598
Total - Department of Transportation				-	479,260
<u>Department of the Treasury</u> COVID-19 - Coronavirus State and Local Fiscal Recovery Funds ARP	Indiana Finance Authority	21.027	CY 2021	-	1,626,132
Total - Department of the Treasury				-	1,626,132
<u>Department of Health and Human Services</u> Aging Cluster Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers Area 2 Agency on Aging ARPA	Indiana Family and Social Services Administration	93.044	71-16-0V-1521	-	10,098
Total - Aging Cluster				-	10,098
Total - Department of Health and Human Services				-	10,098
Total federal awards expended				\$ 76,713	\$ 3,506,910

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

CITY OF LA PORTE
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 award activity of the City under programs of the federal government for the year ended December 31, 2024. 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 the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable 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 for awards prior to October 1, 2024, nor the de minimis indirect cost rate of up to 15 percent allowed under the Uniform Guidance for awards on or after October 1, 2024.

CITY OF LA PORTE
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 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 programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

<u>Assistance Listings Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
21.027	CDBG - Entitlement/Special Purpose Grants Cluster	Unmodified
	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

CITY OF LA PORTE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2024-001

Subject: CDBG - Entitlement/Special Purpose Grants Cluster - Reporting, Special Tests and Provisions - Environmental Reviews, Special Tests and Provisions - Rehabilitation

Federal Agency: Department of Housing and Urban Development

Federal Program: Community Development Block Grants/Entitlement Grants

Assistance Listings Number: 14.218

Federal Award Numbers and Years (or Other Identifying Numbers): B-19-MC-18-0021,
B-20-MC-18-0021,
B-21-MC-18-0021,
B-22-MC-18-0021,
B-23-MC-18-0021

Compliance Requirements: Reporting, Special Tests and Provisions - Environmental
Reviews Special Tests and Provisions - Rehabilitation

Audit Finding: Material Weakness

Condition and Context

An effective internal control system was not in place to ensure compliance with requirements related to the grant agreement and the Reporting, Special Tests and Provisions - Environmental Reviews, and Special Tests and Provisions - Rehabilitation compliance requirements.

Reporting

The Community Development Block Grant (CDBG) recipients are required to submit a Financial Summary Report (PR26) annually. The report is generated from information entered by the City into the U.S. Department of Housing and Urban Development (HUD) Integrated Disbursement Information System (IDIS).

The Financial Summary Report (PR26) was prepared with supporting documentation attached and submitted by one employee without evidence of an oversight or review process to ensure that the report was accurate and complete.

Special Tests and Provisions - Environmental Reviews

CDBG recipients are required to prepare an environmental review over projects that are deemed necessary and maintain written documentation for the projects that are deemed not necessary to have an environmental review.

The CDBG Program Manager prepared environmental reviews when necessary and prepared documentation when the project was exempt from the requirement; however, there was no review or oversight process in place to ensure that the environmental reviews were completed and the required documentation was completed or being maintained.

Special Tests and Provisions - Rehabilitation

CDBG recipients are required to conduct onsite inspections prior to rehabilitation work being completed to document the deficiencies of the residential property and include that information in a scope of work contract with the homeowner.

CITY OF LA PORTE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The CDBG Program Manager conducted onsite inspections of the rehabilitation projects and maintained the case files where required documentation was maintained. However, there was no oversight or review process in place to ensure that the inspections were completed or that the required information was properly included in the contract with the homeowner.

The lack of internal controls was systemic throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

A proper system of internal controls was not designed or implemented by management of the City to ensure that policies and procedures were in place related to the Reporting, Special Tests and Provisions - Environmental Reviews, and Special Tests and Provisions - Rehabilitation compliance requirements to ensure the amounts reported were accurate and the proper documentation that was to be maintained was maintained properly.

Effect

Without the proper implementation of an effectively designed system of internal controls over the Reporting, Special Tests and Provisions - Environmental Reviews, and Special Tests and Provisions - Rehabilitation compliance requirements, the City cannot ensure that the reports submitted are materially accurate and correct and that the proper documentation is properly being maintained.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the City establish a proper system of internal controls over the Financial Summary Report (PR26), environmental reviews and supporting documentation, and inspections for rehabilitation work to ensure the inspections are completed and the required information is included in the Scope of Work Contracts.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.



AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the City. The documents are presented as intended by the City.

CITY of LA PORTE

INDIANA



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Office of the CLERK-TREASURER

City Hall
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La Porte, IN 46350

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2023-001

Fiscal year in which the finding initially occurred: 2023

Current Audit Period: January 1, 2024 to December 31, 2024

Finding Subject: Preparation of the Schedule of Expenditures of Federal Awards

Status of Audit Finding:

Fully corrected and the original corrective action was implemented: One employee prepares and enters the federal award information into Gateway, and another employee reviews and approves the information entered to allow for correction of errors prior to submission.

Response Comments:

None



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La Porte, IN 463503

COMMUNITY DEVELOPMENT & PLANNING

Mary Ann Richards
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CORRECTIVE ACTION PLAN FINDING 2024-001

FINDING Section III – Internal Controls - CDBG

Contact Person Responsible for Corrective Action: Mary Ann Richards, CDBG Program Manager
Contact Phone Number: (219) 362-8260

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Reporting-Financial Summary Report (PR26)

The City of La Porte Community Development Block Grant will submit the following report to the Clerk/Treasurer and Director of Community Development and Planning for review and approval prior to submitting to HUD: PR26 Annual Financial Summary.

Special Tests and Provisions - Environmental Reviews

The City of La Porte Community Development Block Grant will develop a checklist listing forms and correspondence required when completing an environmental review. The Director of Community Development and Planning will review the environmental review file and sign the checklist thereby indicating the environmental review is complete and properly maintained.

Special Tests and Provisions – Rehabilitation

The City of La Porte Community Development Block Grant will develop a evaluation form for the Director of Community Development and Planning to review to compare the initial site visit, work scope, and certificate of completion is properly maintained. The Community Development Block Grant program manager will initiate the form for review by the Director of Community Development and Planning at the end of the rehab activity per address.

Anticipated Completion Date: July 1, 2025

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/>.