



August 7, 2020

Westfield City Council  
130 Penn Street  
Westfield, Indiana

**Re: Notice of Examination**

City Council Members:

The purpose of this correspondence is to inform the City Council of the City of Westfield, Indiana (the "City") that on July 30, 2020, as the duly elected and serving Mayor of the City, I exercised my executive authority and appointed three individuals to examine the City's accounts and property in possession or custody of any City department, officer or employee and have directed such appointees to report the results of their investigation and examination to the Mayor's office upon completion. Such appointment was made pursuant to, and in accordance with, Indiana Code 36-4-5-7. A copy of my Certificate of Appointment, dated July 30, 2020, is enclosed with this correspondence.

As you know, since January, 2020, City Council has discussed and requested an audit for the purpose of examining past actions and operations of the City. My initiation of this City examination, and the appointment of individuals to undertake such process, is the result of such past audit requests and made in response to the more recent, but unfounded, aspersions regarding the Westfield Redevelopment Commission and Grand Park cast by certain members of the City Council during its July 13, 2020 meeting. Initiation of this examination will hopefully quell the damaging rhetoric currently being delivered from the Council table. More importantly, I've directed the scope of this examination to be broader than simply examining the Redevelopment Commission and Grand Park as seems to be the singular focus of City Council. Rather, I've requested that the appointees undertake a full and comprehensive review of all City departments and offices. In order for this process to be successful and adequately probative, the appointees will require, and I expect, absolute, complete and unfettered cooperation by all City employees and officers.

The appointees for this examination include the following individuals:

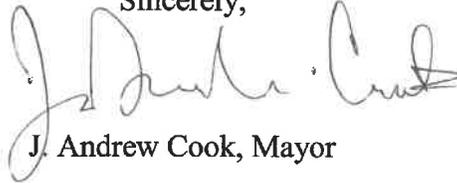
- *Bryan Callahan, CPA, partner, of BKD CPAs & Advisors;*
- *Daniel A. Hedden, CPA, partner, of Baker Tilly Municipal Advisors, LLC; and*

- *Zachary E. Klutz, JD, partner, of Taft Stettinius & Hollister, LLP.*

The appointees bring a well-balanced portfolio of experience and qualification to this process including legal (both municipal and corporate), fraud investigation, forensic accounting services and municipal financing accounting and reporting. Their charge will be to undertake an operational study of the City's processes and procedures as well as a forensic accounting review and data analysis of the City's books and records. The examination will be comprehensive and directly address the charges levied by members of the City Council.

Once the results of the investigation have been reported as required by the applicable statute, I look forward to sharing those with the City Council. I'm confident this process will benefit the City and address the rhetoric currently being espoused at City Council meetings.

Sincerely,

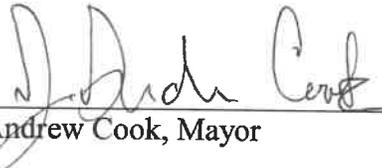
A handwritten signature in cursive script, appearing to read "J. Andrew Cook".

J. Andrew Cook, Mayor

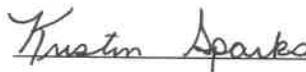
**CERTIFICATE OF APPOINTMENT**

Pursuant to Indiana Code 36-4-5-7, the undersigned, being the duly elected and serving Mayor of the City of Westfield, Indiana (the "City"), and acting as the executive of the City, hereby appoints Bryan Callahan, Daniel A. Hedden and Zachary E. Klutz, (collectively, the "Appointees"), for the purpose of examining the City's accounts and property in the possession or custody of any City department, officer or employee and hereby directs such Appointees to report the results of their investigation to the undersigned.

IN WITNESS WHEREOF, I have hereunto set my hand this 30 day of July, 2020.

  
\_\_\_\_\_  
J. Andrew Cook, Mayor

ATTEST:

  
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