

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

COMPLIANCE REPORT

OF

TOWN OF ST. JOHN REDEVELOPMENT AUTHORITY

LAKE COUNTY, INDIANA

January 1, 2022 to December 31, 2023



**FILED**  
10/15/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Beth Hernandez	01-01-22 to 12-31-24
Redevelopment Authority Board Members	Kathy Balicki	01-01-22 to 12-31-24
	Rob Kmetz	01-01-22 to 12-31-24
	Steve Tyler	01-01-22 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF ST. JOHN REDEVELOPMENT  
AUTHORITY, LAKE COUNTY, INDIANA

The Town of St. John Redevelopment Authority's (Authority) financial information was audited as part of the Town of St. John's (Town) financial statement for the period from January 1, 2022 to December 31, 2023. The Financial Statement Audit Report of the Town, which provides our opinions on the Town's financial statement and which includes the Authority's financial information, may be found at [www.in.gov/sboa](http://www.in.gov/sboa).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The procedures we performed did not indicate any instances of noncompliance that warranted comment at this time. Our 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.

Beth Kelley, CPA, CFE  
Deputy State Examiner

October 2, 2024

TOWN OF ST. JOHN REDEVELOPMENT AUTHORITY  
EXIT CONFERENCE

The contents of this report were discussed on October 2, 2024, with Beth Hernandez, Fiscal Officer; Michael Bouvat, President of the Town Council; Wayne Pondinas, Town Council member; and Bill Manousopoulos, Town Manager.