

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

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

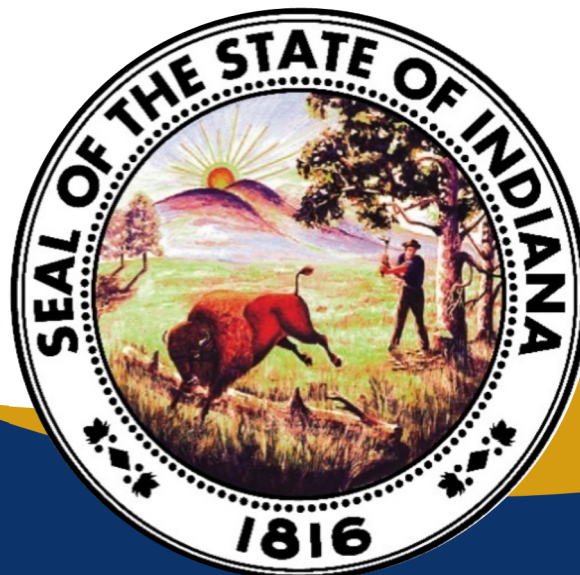
COMPLIANCE EXAMINATION REPORT

OF

ELKHART & ST. JOSEPH COUNTIES HEAD START CONSORTIUM

ST. JOSEPH COUNTY, INDIANA

July 1, 2023 to June 30, 2024



FILED

04/02/2025



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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April 2, 2025

To: The Officials of the Elkhart & St. Joseph Counties Head Start Consortium
Elkhart & St. Joseph Counties Head Start Consortium
St. Joseph County, Indiana

This report is supplemental to the audit report of the Elkhart & St. Joseph Counties Head Start Consortium (Consortium), for the period from July 1, 2023 to June 30, 2024. It has been provided as a separate report so that the reader may easily identify any findings that pertain to the Consortium. It should be read in conjunction with the financial statement audit report of the Consortium, which provides an opinion on the Consortium's financial statements. This report may be found at 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 Consortium 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 for the Elkhart & St. Joseph Counties Head Start Consortium prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2023 to June 30, 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.

Tammy R. White, CPA
Deputy State Examiner

**COMPLIANCE EXAMINATION OF
ELKHART AND ST. JOSEPH
COUNTIES HEAD START CONSORTIUM**

St. Joseph County, Indiana
July 1, 2023 through June 30, 2024

ELKHART AND ST. JOSEPH COUNTIES HEAD START CONSORTIUM

St. Joseph County, Indiana
July 1, 2023 through June 30, 2024

CONTENTS

SCHEDULE OF OFFICIALS 1

INDEPENDENT ACCOUNTANT’S REPORT 2

EXIT CONFERENCE 3

ELKHART AND ST. JOSEPH COUNTIES HEAD START CONSORTIUM
SCHEDULE OF OFFICIALS
July 1, 2023 through June 30, 2024

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Dr. Kathy Guajardo	07-01-23 to 06-30-24
Board President	Jane Allen	07-01-23 to 06-30-24

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of Elkhart and St. Joseph Counties Head Start Consortium

We have examined Elkhart and St. Joseph Counties Head Start Consortium's ("Unit") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period of July 1, 2023 to June 30, 2024. Management of the Unit is responsible for the Unit's compliance with the specified requirements. Our responsibility is to express an opinion on the Unit'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 Unit complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Unit 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 Unit's compliance with specified requirements.

In our opinion, the Unit complied, in all material respects, with the aforementioned requirements during the period of July 1, 2023 through June 30, 2024.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
March 28, 2025

ELKHART AND ST. JOSEPH COUNTIES HEAD START CONSORTIUM
EXIT CONFERENCE
July 1, 2023 through June 30, 2024

The contents of this report were discussed on March 28, 2025 with Kathy Guajardo, Executive Director, Anthony Harris, Consultant, Amy Fox, Outside Counsel, and Dan Funston, Board Member.