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**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

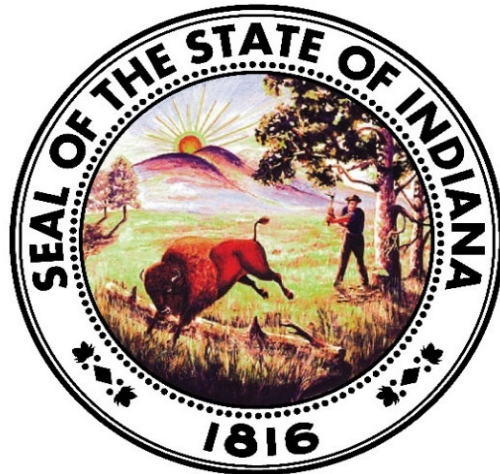
COMPLIANCE EXAMINATION REPORT

OF

MICHIANA AREA COUNCIL OF GOVERNMENTS

ST. JOSEPH COUNTY, INDIANA

July 1, 2022 to June 30, 2023



**FILED**

03/26/2024



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

March 26, 2024

To: The Officials of the Michiana Area Council of Governments  
Michiana Area Council of Governments  
St. Joseph County, Indiana

This report is supplemental to the audit report of the Michiana Area Council of Governments (MACOG), for the period from July 1, 2022 to June 30, 2023. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the MACOG. It should be read in conjunction with the financial statement audit report of the MACOG, which provides an opinion on the MACOG'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 MACOG 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 Audit Report for the Michiana Area Council of Governments prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2022 to June 30, 2023. In our opinion, the Supplemental Audit 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.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF  
MICHIANA AREA COUNCIL OF GOVERNMENTS**

St. Joseph County, Indiana  
July 1, 2022 to June 30, 2023

MICHIANA AREA COUNCIL OF GOVERNMENTS

St. Joseph County, Indiana  
July 1, 2022 to June 30, 2023

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MICHIANA AREA COUNCIL OF GOVERNMENTS  
SCHEDULE OF OFFICIALS  
July 1, 2022 to June 30, 2023

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	James J. Turnwald	07-01-22 to 06-30-23
Fiscal Accounting Manager	Deborah Gardner	07-01-22 to 06-30-23
President of the Board	Suzanne Weirick	07-01-22 to 06-30-23

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Michiana Area Council of Governments

We have examined the Michiana Area Council of Governments ("MACOG") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period July 1, 2022 to June 30, 2023. Management of the MACOG is responsible for the MACOG's compliance with the specified requirements. Our responsibility is to express an opinion on the MACOG'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 MACOG complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the MACOG 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 MACOG's compliance with specified requirements.

In our opinion, the MACOG complied, in all material respects, with the aforementioned requirements during the period July 1, 2022 to June 30, 2023.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
March 12, 2024

MICHIANA AREA COUNCIL OF GOVERNMENTS  
EXIT CONFERENCE  
July 1, 2022 to June 30, 2023

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The contents of this report were discussed on March 11, 2024, with Deborah Gardner, Fiscal Accounting Manager, James Turnwald, and Cary Groninger, Board Chairman.