

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

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

COMPLIANCE EXAMINATION REPORT

OF

MICHIANA AREA COUNCIL OF GOVERNMENTS

ST. JOSEPH COUNTY, INDIANA

July 1, 2023 to June 30, 2024



FILED

02/13/2025



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769
Telephone: (317) 232-2513
Fax: (317) 232-4711
www.in.gov/sboa

February 13, 2025

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, 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 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/.

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 report for the Michiana Area Council of Governments 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

MICHIANA AREA COUNCIL OF GOVERNMENTS

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

CONTENTS

SCHEDULE OF OFFICIALS	1
INDEPENDENT ACCOUNTANT'S REPORT	2
EXIT CONFERENCE	3

MICHIANA AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF OFFICIALS
July 1, 2023 through June 30, 2024

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	James J. Turnwald	07-01-23 to 06-30-24
Fiscal Accounting Manager	Deborah Gardner	07-01-23 to 06-30-24
President of the Board	Mark Senter	07-01-23 to 01-09-24
	Cary Groninger	01-10-24 to 06-30-24

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 of July 1, 2023 through June 30, 2024. 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 of July 1, 2023 through June 30, 2024.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
January 8, 2025

MICHIANA AREA COUNCIL OF GOVERNMENTS
EXIT CONFERENCE
July 1, 2023 through June 30, 2024

The contents of this report were discussed on January 8, 2025, with Deborah Gardner, Fiscal Accounting Manager, James Turnwald, and Cary Groninger, Board Chairman.