



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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October 7, 2021

To: The Officials of the Kankakee-Iroquois Regional Planning Commission
Kankakee-Iroquois Regional Planning Commission
P.O. Box 127
Monon, IN 47959

This report is supplemental to the audit report of the Kankakee-Iroquois Regional Planning Commission (Commission), for the period from January 1, 2020 to December 31, 2020. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the Commission. It should be read in conjunction with the financial statement audit report of the Commission, which provides an opinion on the Commission'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 Commission 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 Kankakee-Iroquois Regional Planning Commission prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2020 to December 31, 2020. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

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

**COMPLIANCE EXAMINATION OF
KANKAKEE-IROQUOIS REGIONAL PLANNING COMMISSION**

White County, Indiana
January 1, 2020 to December 31, 2020

KANKAKEE-IROQUOIS REGIONAL PLANNING COMMISSION

White County, Indiana
January 1, 2020 to December 31, 2020

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KANKAKEE-IROQUOIS REGIONAL PLANNING COMMISSION
SCHEDULE OF OFFICIALS
January 1, 2020 to December 31, 2020

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|------------------------|------------------|----------------------|
| Director | Edwin Buswell | 01-01-20 to 12-31-20 |
| Treasurer | David A. Diener | 01-01-20 to 12-31-20 |
| President of the Board | Nathan P. Origer | 01-01-20 to 12-31-20 |

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of Kankakee-Iroquois Regional Planning Commission

We have examined Kankakee-Iroquois Regional Planning Commission's ("Commission") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2020 to December 31, 2020. Management of the Commission is responsible for the Commission's compliance with the specified requirements. Our responsibility is to express an opinion on the Commission'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 Commission complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Commission 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.

Our examination does not provide a legal determination on the Commission's compliance with specified requirements.

In our opinion, the Commission complied, in all material respects, with the aforementioned requirements during the period January 1, 2020 to December 31, 2020.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
September 30, 2021

KANKAKEE-IROQUOIS REGIONAL PLANNING COMMISSION
EXIT CONFERENCE
January 1, 2020 to December 31, 2020

The contents of this report were discussed on September 30, 2021 with Lynette Carpenter CFO, Tiffany Stigers, Head Start Director, Nathan Origer, Board President, and Edwin Bussell, Director.