



**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)

June 6, 2022

To: The Officials of the Northwestern Indiana Regional Planning Commission  
Northwestern Indiana Regional Planning Commission  
6100 Southport Road  
Portage, IN 46368

This report is supplemental to the audit report of the Northwestern Indiana 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/](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 Commission and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for Northwestern Indiana 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.

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF  
NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION**

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

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION

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

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NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION  
SCHEDULE OF OFFICIALS  
January 1, 2020 to December 31, 2020

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Ty Warner	01-01-20 to 12-31-20
Chief Financial Officer	Talaya Jones	01-01-20 to 12-31-20
Chair of the Board of Commissioners	Michael W. Griffin	01-01-20 to 12-31-20

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of Northwestern Indiana Regional Planning Commission

We have examined Northwestern Indiana 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  
May 31, 2022

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION  
EXIT CONFERENCE  
January 1, 2020 to December 31, 2020

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The contents of this report were discussed on May 31, 2022 with Talaya Jones, CFO, Ty Warner, Executive Director, Stephanie Kuziela, Accountant, and Justin Kiel, Chair of the Board of Commissioners.