



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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August 5, 2022

To: The Officials of the Michiana Area Council of Governments
Michiana Area Council of Governments
1120 City-County Building
South Bend, IN 46601

This report is supplemental to the audit report of the Michiana Area Council of Governments (MACOG), for the period from July 1, 2020 to June 30, 2021. 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/.

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, 2020 to June 30, 2021. 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.

Handwritten signature of Tammy R. White in cursive.

Tammy R. White, CPA
Deputy State Examiner

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

St. Joseph County, Indiana
July 1, 2020 to June 30, 2021

MICHIANA AREA COUNCIL OF GOVERNMENTS

St. Joseph County, Indiana
July 1, 2020 to June 30, 2021

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MICHIANA AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF OFFICIALS
July 1, 2020 to June 30, 2021

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	James J. Turnwald	07-01-20 to 06-30-21
Fiscal Accounting Manager	Deborah Gardner	07-01-20 to 06-30-21
President of the Board	Ernest Wiggins Jeremy Stutsman	07-01-20 to 01-12-21 01-13-21 to 06-30-21

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, 2020 to June 30, 2021. 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.

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the MACOG complied, in all material respects, with the aforementioned requirements during the period July 1, 2020 to June 30, 2021.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
July 22, 2022

MICHIANA AREA COUNCIL OF GOVERNMENTS
EXIT CONFERENCE
July 1, 2020 to June 30, 2021

The contents of this report were discussed on July 22, 2022, with Deborah Gardner, Fiscal Accounting Manager, James Turnwald, Director, Susan Weirick, President of the Board.