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

Telephone: (317) 232-2513
Fax: (317) 232-4711
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October 20, 2022

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

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Northwestern Indiana Regional Planning Commission. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period January 1, 2021 to December 31, 2021. Per the *Independent Auditor's Report*, the financial statements included in the report present fairly, in all material respects, the cash and investment balances of the Commission as of December 31, 2021, and its cash receipts and disbursements for the year then ended in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

We call your attention to the finding included in the report on page 25. Please see the Schedule of Findings and Questioned Costs for complete details related to the finding. Management's Corrective Action Plan appears on page 29.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

In addition to the report presented herein, a Supplemental Report for Northwestern Indiana Regional Planning Commission 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 black ink that reads "Tammy R. White". The signature is written in a cursive style.

Tammy R. White, CPA
Deputy State Examiner

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
Porter County, Indiana

FINANCIAL STATEMENT
December 31, 2021

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
Porter County, Indiana

FINANCIAL STATEMENT
December 31, 2021

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NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
SCHEDULE OF OFFICIALS (Unaudited)
December 31, 2021

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Ty Warner	01-01-21 to 12-31-21
Chief Financial Officer	Talaya Jones	01-01-21 to 12-31-21
Chair of the Board of Commissioners	George Topall	01-01-21 to 12-31-21

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Northwestern Indiana Regional Planning Commission
Porter County, Indiana

Report on the Audit of the Financial Statement***Opinions***

We have audited the accompanying statement of receipts, disbursements, and cash and investment balances of the Northwestern Indiana Regional Planning Commission (the Commission) as of and for the year ended December 31, 2021, and the related notes (the financial statement).

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above present fairly, in all material respects, the cash and investment balances of the Commission as of December 31, 2021, and its cash receipts and disbursements for the year then ended in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to below does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Commission as of December 31, 2021, or changes in net position or cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the Commission prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6) as described in Note 1, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for one year from the date the financial statement is available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Officials, Supplementary Information Schedules, and Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the financial statement. Such information is the responsibility of management and, except for that portion marked "unaudited," was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statement. That information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, that information is fairly stated in all material respects in relation to the financial statement as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we do not express an opinion or provide any assurance on it

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2022, our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
October 7, 2022

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2021

<u>Fund</u>	Cash and Investments <u>01-01-21</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments <u>12-31-21</u>
General Fund (1)	\$ 921,626	\$ 2,191,916	\$ 2,925,066	\$ 188,476
LaPorte RLF (2)	160,281	112,934	17,682	255,533
CARES- Operating (3)	121,393	594,429	248,020	467,802
CARES RLF (4)	-	52,913	50,659	2,254
CARES- Capital (5)	(6,195)	446,850	440,655	-
Transit Capital (6)	486,459	175,189	147,637	514,011
Transit Operating (7)	42,499	1,854,599	1,740,869	156,229
CARES- Agency (8)	-	<u>2,142,998</u>	<u>2,142,998</u>	-
 Totals	 <u>\$ 1,726,063</u>	 <u>\$ 7,571,828</u>	 <u>\$ 7,713,586</u>	 <u>\$ 1,584,305</u>

See Independent Auditor's Report and notes to financial statement.

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: The Northwestern Indiana Regional Planning Commission (the Commission) was established under the laws of the State of Indiana. The Commission operates as a separate legal entity under provisions of the Indiana Code (Title 36, Article VII, Chapter 7.6). Its primary mission is planning and development coordination in northwestern Indiana, which includes Lake, Porter, and LaPorte Counties. Legislation enacted into law during 2007 changed the composition of the Commission. The governing body of the Commission currently consists of fifty-three members. Members are appointed by the counties, cities and towns within northwestern Indiana according to the provisions of the enabling legislation. Each county makes three appointments; each city and town appoint one member. All members must be elected officials. Members serve until replaced by the appointing authorities, which are typically the chief elected executive officials of the individual cities and towns and specified county officials. The Commission itself cannot remove a member for any reason.

According to state legislation, each of the three counties must make a mandatory appropriation to the Commission in an amount equal to seventy cents per capita. Counties voluntarily may make contributions in excess of this amount. The Commission selects and employs its Executive Director, controls the hiring of its employees and is responsible for its overall fiscal management. No other entity is responsible for the legal obligations of the Commission.

The enabling legislation under which the Commission was established provides for an appointing and funding process that is sufficient to support the conclusion that the Commission is not accountable to any other single unit of government. The Commission is a primary unit; it has no component units.

The accompanying financial statement presents the financial information for the Commission.

Basis of Accounting: The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

General Fund: The general fund is the general operating fund of the Commission. It is used to account for all financial resources not accounted for and reported in another fund. The revenues received support the Commission's general operation as well as specific programs relating to the Commission's primary mission of planning and development coordination.

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Special revenue funds are designed to help determine and demonstrate that resources that must be used for a specified purpose are, in fact, used for that purpose. At the core of each special revenue fund must be resources derived from one or more specific revenue sources. The Commission has two special revenue funds:

(Continued)

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

LaPorte Revolving Loan Fund: This special revenue fund is used to account for the restricted financial resources that are used in conjunction with a revolving loan program which is regulated by the Economic Development Administration. The purpose of the revolving loan program is to foster economic growth and development by providing below market loans to businesses and industries locating or expanding operations within LaPorte County. This special revenue fund is used to issue loans and receipt in the principal and interest payments from those loans. Payments received are distributed as identified in the mandated management plan for the program.

Transit Operating Fund: This special revenue fund is used to account for financial resources that are received from other governmental units and are provided to entities which operate public transportation service within northwestern Indiana.

Capital Projects Fund: Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital project funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Transit Capital Fund: This capital projects fund is a governmental type fund which is used to account for the financial resources that are used in the acquisition or purchase of capital equipment and facilities used for public transit. The acquisition or purchase of operating equipment is accounted for in the general fund.

The Commission utilizes four funds to track the various resources associated with the CARES grant.

Budgetary Information: Annual budgets for the governmental funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. These funds include the Commission's general fund, its special revenue funds (the LaPorte Revolving Loan (RLF) Fund CARES Act Fund, and the Transit Operating Fund) and its one capital projects fund (the Transit Capital Fund). A proposed budget for the ensuing year is submitted to the Commission by the Executive Director. This usually occurs at the fourth quarterly meeting of the Commission which is typically held in October. The Commission may vote to adopt the budget at this meeting or may call a special meeting to act on the budget. The budget as adopted by the Commission is organized by object class categories. Major object class categories (which typically include salaries, fringe benefits, occupancy, equipment service and maintenance, departmental, contractual, and capital outlays) represent the legal level of control. Amendments to the adopted budget may be made only by the Commission at any regular meeting of the Commission or at any special meeting of the Commission called to consider the budget. The Commission has established a Finance and Personnel Committee composed exclusively of Commission members appointed by the Chair. This Committee exercises financial oversight over Commission operations and establishes more detailed accounts.

Cash and Investments: Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

(Continued)

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receipts: Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

Disbursements: Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various purposes including, but not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, lease agreements, and transfers out that are authorized by statute, ordinance, resolution, or court order. The Commission also reports subrecipient payments as Other disbursements.

(Continued)

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Commission to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

The Commission held cash deposits with financial institutions that maintained FDIC and PDIF coverages, as applicable.

NOTE 3 - RISK MANAGEMENT

The Commission may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Commission to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

The Commission has purchased insurance to address the risks described above.

NOTE 4 - PENSION PLAN

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Commission to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Commission ability to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

(Continued)

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE 4 - PENSION PLAN (Continued)

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2021

	General Fund (1)	LaPorte RLF (2)	CARES- Operating (3)	CARES RLF (4)	CARES- Capital (5)	Transit Capital (6)	Transit Operating (7)	CARES- Agency (8)	Totals
Cash and investments - beginning	\$ 921,626	\$ 160,281	\$ 121,393	\$ -	\$ (6,195)	\$ 486,459	\$ 42,499	\$ -	\$ 1,726,063
Receipts:									
Intergovernmental receipts	1,593,671	-	594,429	50,000	446,850	139,189	1,854,599	2,142,998	6,821,736
Charges for services	594,517	-	-	-	-	-	-	-	594,517
Fines and forfeits	-	1,200	-	1,900	-	-	-	-	3,100
Other receipts	3,728	111,734	-	1,013	-	36,000	-	-	152,475
Total receipts	<u>2,191,916</u>	<u>112,934</u>	<u>594,429</u>	<u>52,913</u>	<u>446,850</u>	<u>175,189</u>	<u>1,854,599</u>	<u>2,142,998</u>	<u>7,571,828</u>
Disbursements:									
Personal services	1,656,509	-	157,912	-	-	-	-	-	1,814,421
Other services and charges	1,268,557	-	19,029	-	-	-	-	-	1,287,586
Capital outlay	-	-	71,079	-	-	-	-	-	71,079
Other disbursements	-	17,682	-	50,659	440,655	147,637	1,740,869	2,142,998	4,540,500
Total disbursements	<u>2,925,066</u>	<u>17,682</u>	<u>248,020</u>	<u>50,659</u>	<u>440,655</u>	<u>147,637</u>	<u>1,740,869</u>	<u>2,142,998</u>	<u>7,713,586</u>
Excess (deficiency) of receipts over disbursements	<u>(733,150)</u>	<u>95,252</u>	<u>346,409</u>	<u>2,254</u>	<u>6,195</u>	<u>27,552</u>	<u>113,730</u>	<u>-</u>	<u>(141,758)</u>
Cash and investments - ending	<u>\$ 188,476</u>	<u>\$ 255,533</u>	<u>\$ 467,802</u>	<u>\$ 2,254</u>	<u>\$ -</u>	<u>\$ 514,011</u>	<u>\$ 156,229</u>	<u>\$ -</u>	<u>\$ 1,584,305</u>

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 4,696	\$ 1,077,927

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Impact Networking Indiana LLC	Copier/IT Services/Phone Srvc	\$ 57,636	3/25/2019	3/24/2024
Portage Redevelopment Commission	Office Lease	<u>236,712</u>	1/1/2014	12/31/2023
Total governmental activities		<u>294,348</u>		
Total of annual lease payments		<u>\$ 294,348</u>		

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
SCHEDULE OF CAPITAL ASSETS
December 31, 2021

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Machinery, equipment, and vehicles	\$ 3,451,657
Books and other	<u>12,523</u>
Total governmental activities	<u>3,464,180</u>
Total capital assets	<u>\$ 3,464,180</u>

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended December 31, 2021

<u>Federal Grantor Agency</u> <u>Cluster Title/Program Title/Project Title</u>	<u>Pass-Through Entity or Direct Grant</u>	<u>Assistance</u> <u>Listing</u> <u>Number</u>	<u>Pass-Through</u> <u>Entity (or Other)</u> <u>Identifying</u> <u>Number</u>	<u>Total</u> <u>Federal</u> <u>Awards</u> <u>Expended</u>	<u>Total</u> <u>Passed</u> <u>Through to</u> <u>Subrecipient</u>
<u>Department of Commerce</u>					
<u>Economic Development Cluster</u>					
Economic Adjustment Assistance Laporte RLF	Direct	11.307	06-39-02180	\$ 348,710	\$ -
COVID-19 Economic Adjustment Assistance CARES RLF	Direct	11.307	06-79-06235	85,867	-
COVID-19 Economic Adjustment Assistance CARES Act Supplemental Funding for Economic Development Districts Institutional	Direct	11.307	ED20CHI3070041	<u>92,256</u>	<u>-</u>
Total – Economic Development Cluster				<u>526,833</u>	<u>-</u>
Economic Development Support of Planning Organizations Economic Development District	Direct	11.302	ED21CHI3020014	20,117	-
Coastal Zone Management Administration Awards Lake Michigan Costal Wetland	Indiana Department of Natural Resources	11.419	41923	<u>1,990</u>	<u>-</u>
Total - Department of Commerce				<u>473,346</u>	<u>-</u>
<u>Department of the Interior</u>					
Great Lakes Restoration Chicago Area Waterways System (CAWS) Aquatic Invasive Species (AIS) Stakeholder Group	Direct	15.662 15.662	F19AP00648 F21AP00852	5,282 <u>16,412</u>	- <u>-</u>
Total - Department of Interior				<u>21,694</u>	<u>-</u>

See accompanying notes to the schedule of expenditure of federal awards.

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended December 31, 2021

<u>Federal Grantor Agency Cluster Title/Program Title/Project Title</u>	<u>Pass-Through Entity or Direct Grant</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Entity (or Other) Identifying Number</u>	<u>Total Federal Awards Expended</u>	<u>Total Passed Through to Subrecipient</u>
<u>Department of Transportation</u>					
Federal Transit Cluster					
Federal Transit Formula Grants	Direct	20.507	IN-2016-033-00	100,000	100,000
		20.507	IN-2017-027-00	40,259	17,576
		20.507	IN-2018-016-00	29,938	29,938
		20.507	IN-2018-026-00	363,036	353,996
		20.507	IN-2019-029-00	140,722	140,722
		20.507	IN-2019-030-00	405,127	405,127
COVID -19 Grant		20.507	IN-2020-014-00	3,058,387	2,589,848
		20.507	IN-2020-039-00	152,736	152,736
		20.507	IN-90-X667	<u>4,462</u>	<u>4,462</u>
Total - Federal Transit Formula Grants				<u>4,294,667</u>	<u>3,794,405</u>
Bus and Bus Facilities Formula & Discretionary Programs	Direct	20.526	IN-34-0012-00	<u>16,000</u>	<u>16,000</u>
Total – Bus and Bus Facilities Formula & Discretionary Programs				<u>16,000</u>	<u>16,000</u>
Total - Federal Transit Cluster				<u>4,310,667</u>	<u>3,810,405</u>
Transit Services Programs Cluster					
Enhanced Mobility of Seniors & Discretionary Programs	Direct	20.513	IN-2016-015-00	\$ 111	111
		20.513	IN-2017-027-00	58,406	58,406
		20.513	IN-2018-016-00	161,257	161,257
		20.513	IN-2020-039-00	<u>9,772</u>	<u>9,772</u>
Total – Transit Services Programs Cluster				<u>229,546</u>	<u>229,546</u>
Highway Planning and Construction Cluster					
	Indiana Department of Transportation	20.205	20,022,992	11,557	-
		20.205	20,044,215	<u>1,110,697</u>	<u>-</u>
Total - Highway Planning and Construction Cluster				<u>1,122,254</u>	<u>-</u>
Total - Department of Transportation				<u>5,662,467</u>	<u>4,039,951</u>

See accompanying notes to the schedule of expenditure of federal awards.

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year ended December 31, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	<u>Pass-Through Entity or Direct Grant</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Entity (or Other) Identifying Number</u>	<u>Total Federal Awards Expended</u>	<u>Total Passed Through to Subrecipient</u>
<u>Environmental Protection Agency</u>					
Urban Waters Small Grants Lake Michigan Costal Wetland	Direct	66.440	UW-00E02446	19,868	-
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	Direct	66.818	00E02718	<u>336,777</u>	<u>-</u>
Total – Environmental Protection Agency				<u>356,777</u>	<u>-</u>
Total federal awards expended				<u>\$ 6,589,746</u>	<u>\$ 4,039,951</u>

See accompanying notes to the schedule of expenditure of federal awards.

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year ended December 31, 2021

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Northwestern Indiana Regional Planning Commission (the "Commission") under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expensed when the reimbursement is received.

NOTE 2 - INDIRECT COST RATE

The Commission has elected to not use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 - CALCULATION OF EXPENDITURES OF THE ECONOMIC DEVELOPMENT ADMINISTRATION REVOLVING LOAN FUND

Laporte Revolving Loan Fund	
Balance of RLF gross loans outstanding at the end of the fiscal year	\$ 226,028
Plus: Cash and investment balance in the RLF at the end of fiscal year	<u>255,524</u>
Total Calculation Basis	<u>\$ 481,552</u>
Calculation for Federal Participation Rate	
Original Economic Development Administration Funding	\$ 700,000
Local Match	<u>266,667</u>
Total Original Grant with Original Match	<u>\$ 966,667</u>
Federal Participation Rate (\$700,000/\$966,667)	72.41%
The Federal share (\$481,552 x 72.41%)	<u>\$ 348,710</u>
CARES Act Supplemental Funding for Economic Development Districts	
Balance of RLF gross loans outstanding at the end of the fiscal year	\$ 49,321
Plus: Cash and investment balance in the RLF at the end of fiscal year	2,254
Plus: Administrative expenses paid of RLF income during the fiscal year	<u>34,292</u>
Total Calculation Basis	<u>\$ 85,867</u>
Calculation for Federal Participation Rate	
Original Economic Development Administration Funding	\$ 359,555
Local Match	<u>-</u>
Total Original Grant with Original Match	<u>\$ 359,555</u>
Federal Participation Rate	100%
The Federal share (\$85,867 x 100%)	<u>\$ 85,867</u>

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Those Charged with Governance
Northwestern Indiana Regional Planning Commission
Porter County, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Northwestern Indiana Regional Planning Commission ("Commission"), which comprise the statement of receipts, disbursements, and cash and investment balances of the Commission as of and for the year ended December 31, 2021 and the related notes to the financial statement, which collectively comprise the Commission's financial statement, and have issued our report thereon dated October 7, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001, that we consider to be a material weakness.

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Commission's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Commission's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Commission's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
October 7, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Those Charged with Governance
Northwestern Indiana Regional Planning Commission
Porter County, Indiana

Report on Compliance for Each Major Federal Program

Opinion on Major Federal Programs

We have audited Northwestern Indiana Regional Planning Commission (the Commission) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Commission's major federal programs for the year ended December 31, 2021. The Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Major Federal Programs

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal programs. Our audit does not provide a legal determination of the Commission's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Commission's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Commission's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commission's compliance with the requirements of the major federal programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Commission's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Commission's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
October 7, 2022

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 December 31, 2021

Section I – Summary of Auditor’s Results

Financial Statement

Type of auditors report issued Adverse as to GAAP, Unmodified as to regulatory basis

Internal control over financial reporting

Material weakness(es) identified?	<u> X </u>	Yes	<u> </u>	No
Significant deficiencies identified not considered to be material weaknesses?	<u> </u>	Yes	<u> X </u>	None Reported
Noncompliance material to financial statement noted?	<u> </u>	Yes	<u> X </u>	No

Federal Awards

Internal control over major programs

Material weakness(es) identified?	<u> </u>	Yes	<u> X </u>	No
Significant deficiencies identified not considered to be material weaknesses?	<u> </u>	Yes	<u> X </u>	None Reported

Type of auditor’s report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	<u> </u>	Yes	<u> X </u>	No
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Identification of major programs

<u>ALN Number</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning Construction Cluster
20.507, 20.526	Federal Transit Formula Grants – COVID-19

Dollar threshold used to distinguish between Type A and Type B programs \$ 750,000

Auditee qualified as low-risk auditee?	<u> </u>	Yes	<u> X </u>	No
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(Continued)

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2021

Section II – Financial Statement Findings

Finding 2021-001 – PREPARATION OF THE ANNUAL FINANCIAL REPORT (AFR) (Material Weakness)

- Criteria:** Indiana Code 5-11-1-4(a) states, "The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."
- Condition:** During testing of the financial statements, we noted the Commission overstated the amount of cash reported on the AFR.
- Context:** The Commission overstated the beginning cash balance by \$612,357 which resulted in the ending cash balance being overstated by the same amount. The total receipts and disbursements amounts reported were correct.
- Effect:** The failure to establish and implement an effective review of the AFR enabled a material misstatement to go undetected as described in the Condition and Context.
- Cause:** The above condition was due to an ineffective preparation and review of the AFR. Management reviewed the AFR but did not properly review the AFR in detail to catch the errors described above. The amounts reported in the AFR did not agree to the underlying financial records.
- Recommendation:** We recommend the Commission preform a more detailed review of the AFR to ensure all amounts are reported properly.
- Views of Responsible Officials:** Management concurs with this finding.

Section III – Federal Award Findings and Questioned Costs

None.

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
STATE REPORTING
December 31, 2021

The reports presented herein were prepared in addition to another official report prepared for the Commission as listed below:

Indiana State Board of Accounts Compliance Examination of the Northwestern Indiana Regional Planning Commission.

The above report contains the results of the compliance examination as required by the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts*.

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
EXIT CONFERENCE
January 1, 2021 to December 31, 2021

The contents of this report were discussed on October 7, 2022 with Talaya Jones, CFO, Stephanie Kuziela, Accountant, Ty Warner, Executive Director, and Justin Kiel, Chair of the Board of Commissioners.



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October 6, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-001 – Improper exclusion of payables and receivables

Status of Audit Finding: Resolved. The Commission Board approved the change to present our financial statements on a regulatory cash-basis reporting method for 2021. The accounting method change was approved by the state regulatory agency as well. The finding relates to accrual basis accounting errors and is no longer an issue as the financial statements are presented on a regulatory cash-basis which doesn't require accrual of payables and receivables.

FINDING 2020-002 SEFA PREPARATION

Status of Audit Finding: Resolved. New procedures and additional segregation of duties were put in place to help with verifying different agencies CFDA numbers to match respective federal agencies. The Commission compiled the SEFA reports quarterly to ensure all information is reported correctly. This ensured the accuracy of the SEFA throughout the year and allowed for errors to be corrected before the SEFA was completed and presented for the audit.

FINDING 2020-003 – Collectability of Receivables

Status of Audit Finding: Resolved. The Commission Board approved the change to present our financial statements on a regulatory cash-basis reporting method for 2021. The accounting method change was approved by the state regulatory agency as well. The finding relates to accrual basis accounting errors and is no longer an issue as the financial statements are presented on a regulatory cash-basis which doesn't require an analysis of the collectability of receivables and allowance.

Talaya Jones

(Signature)

Chief Financial Officer

10-06-2022



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CORRECTIVE ACTION PLAN

Finding 2021-001 – PREPARATION OF THE ANNUAL FINANCIAL REPORT (AFR) (Material Weakness)

Contact Person Responsible for Corrective Action: Talaya Jones
Contact Phone Number: 219-254-2514

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The AFR was resubmitted and the opening and ending cash balances were corrected to match the reconciled cash amount. The AFR will be checked each year against the bank reconciliation to ensure the AFR matches the reconciled bank amount.

Anticipated Completion Date:
Calendar year 2022 financial statements

Talaya Jones
(Signature)

Chief Financial Officer
(Title)

10-7-2022

(Date)