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April 15, 2015

TO: THE OFFICIALS OF THE JEFFERSONVILLE FLOOD  
CONTROL DISTRICT, CLARK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Jeffersonville Flood Control District (District), for the period of January 1, 2010 to December 31, 2014, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the District's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the District.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The District's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/). For years 2011 and later, the Annual Financial Reports filed by the District can be found on the Gateway website: <https://gateway.ifionline.org/>.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

***Current Period Comments***

- *The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks was not returned for June through December of 2014.*
- *The Annual Financial Report filed on Gateway for 2011, 2012, 2013, and 2014 contained a number of errors and did not properly reflect the financial activity of the District.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2011	General	Receipts	\$ 1,058,864.57	\$ 1,054,580.57	\$ 4,284.00
2011	General	End. Balance	2,170,407.43	2,166,508.24	3,899.19
2012	General	Receipts	1,268,540.97	1,269,325.56	(784.59)
2012	General	End. Balance	2,154,590.88	2,155,400.23	(809.35)
2013	General	Beg. Balance	1,838,984.90	2,155,400.23	(316,415.33)
2013	General	Receipts	1,096,994.28	1,035,503.94	61,490.34
2013	General	Disbursements	911,881.14	910,390.80	1,490.34
2013	General	End. Balance	2,024,098.04	749,584.77	1,274,513.27
2013	Bond & Int. Fund	Beg. Balance	877,154.90	754,009.57	123,145.33
2013	Bond & Int. Fund	End. Balance	754,694.57	631,549.24	123,145.33
2014	General	Beg. Balance	2,157,368.04	2,280,513.37	(123,145.33)
2014	General	Receipts	690.13	125,690.13	(125,000.00)
2014	General	End. Balance	2,398,063.16	2,396,154.49	1,908.67
2014	Bond & Int. Fund	Beg. Balance	854,694.57	631,549.24	223,145.33
2014	Bond & Int. Fund	Receipts	690.13	125,690.13	(125,000.00)
2014	Bond & Int. Fund	End. Balance	630,384.70	632,239.37	(1,854.67)

- The records presented for review in 2010 and 2011 indicated disbursements in excess of budgeted appropriations:

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2010	Bond and Interest Fund	\$ 85,044.33
2011	Bond and Interest Fund	50,906.00

- The Annual Financial Report for 2013 was not filed electronically until May 12, 2014, which is 72 days past the due date.

This letter is intended for the information and use of the governing body and management of the District. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on March 3, 2015, with David Reinhardt, Treasurer, and April Smith, Executive Secretary. The contents of this letter were also discussed on March 17, 2015, with Janet Hurst, former Treasurer and Rebecca L. Snelling, former Executive Secretary.

*Paul D. Joyce*  
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State Examiner