



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B45043

STATE BOARD OF ACCOUNTS  
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April 20, 2015

TO: THE OFFICIALS OF THE OHIO RIVER GREENWAY DEVELOPMENT  
COMMISSION, CLARK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Ohio River Greenway Development Commission (Commission), 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 Commission'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 Commission.

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 Commission'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 Commission can be found on the Gateway website: <https://gateway.ifionline.org/>.


The Comment contained herein describe the identified reportable instance 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 Comment**

- *The officials did not file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2010. Furthermore, the officials did not timely file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2011 and 2013. These reports were filed on March 12, 2012, and February 21, 2014, which was 41 days and 21 days, respectively, past the due dates.*

This letter is intended for the information and use of the governing body and management of the Commission. 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 23, 2015, with Patricia Leist-Stumler, Treasurer; Shaunna Graf, Project Director; and Meredith Gainer, Administrative Assistant. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner



**Voting Members**

**Clarksville:** Bob Polston -Town Council President, Patrick Duggins, Jim McCoskey

**Jeffersonville:** Mayor Mike Moore, Philip Hendershot - Chair, David Boome - Vice Chair

**New Albany:** Mayor Jeff Gahan, Pat Leist-Stumler – Treasurer, Christopher Gardner

**Clark County:** Jay Conner    **Floyd County:** Ed Jerdonek

**Non Voting Members:** Jim Epperson, Kelley Morgan, Wendy Dant Chesser, Jim Ude

**Project Staff:** Shaunna Graf – Project Director, Meredith Gainer - Administrative Assistant,

March 31, 2015

State Board of Accounts  
302 W. Washington St.  
Room E418  
Indianapolis, IN 46204-2765

To Whom It May Concern:

This letter serves to respond to the examination results and comment from the State Board of Accounts regarding the recent audit of the Ohio River Greenway Development Commission for 2010 through 2014.

The 100 R form is to report salaries of employees and Commission members.

The Ohio River Greenway Commission members are not paid and have not ever been paid since the Commission was formed by state statute in 1993. The Ohio River Greenway has not retained a salaried employee since 2005.

The Ohio River Greenway Commission was not aware form 100R would no longer be mailed to the Commission for submittal.

The Commission has established a yearly reminder to be generated for filing the 100R in a timely fashion for all future submittals.

Philip T. Hendershot, Chairman  
Ohio River Greenway Development Commission

OHIO RIVER



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DEVELOPMENT COMMISSION

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