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April 21, 2015

TO: THE OFFICIALS OF THE JEFFERSONVILLE-CLARK COUNTY  
BUILDING AUTHORITY, 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-Clark County Building Authority (Authority), 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 Authority'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 Authority.

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 Authority'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 Authority 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.

**Unresolved Comment From Prior Report**

- *The prior report stated that the financial institution did not return the actual canceled 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 were not returned. This continued in 2010, 2011, 2012, 2013, and 2014 where the back side or endorsement side of the checks were not returned.*

**Current Period Comments**

- *As stated in the prior report, monthly bank reconciliations were not performed during the period November 1, 2008 through December 31, 2009. Depository reconciliations of the fund balances to the bank account balances for the City-Co. Building 2008 Bond & Interest fund, Capital Improvement Account, and Payroll fund were not presented for review for each month of the current review period. Separate bank accounts are maintained for the City-Co. Building 2008 Bond & Interest fund, Capital Improvement Account, and Payroll fund but financial transactions for these funds were not maintained in the Authority's financial ledger for 2010, 2011, 2012, and 2013. All funds are recorded in the ledger for 2014.*

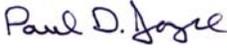
- As stated in the prior report, the annual approval of salaries by the Board documented in the minutes showed only the amount of the annual pay increases and did not document the presently approved wage rate for individual officers and employees. For the current review period, the Board did not adopt a salary schedule establishing the compensation of officers and employees for 2010, 2011, 2012, and 2013. The annual approval of salaries by the Board documented in the minutes showed only the amount of the annual pay increases for the current review period and did not document the presently approved wage for individual officers and employees. Therefore, we were unable to determine if the individual officer or employee pay rates approved by the Board were actually being paid. A salary schedule was adopted by the Board for 2014.
- As stated in the prior report, the Special District Annual Report (SDAR) that reports the financial activity and cash and investment balances was not filed with the State Examiner as required by the Indiana Code. An Annual Financial Report for 2010 was also not filed with the State Examiner. The Annual Financial Reports for 2011, 2012, and 2013, which are due March 1 of each respective year, were not filed electronically until May 5, 2012, June 12, 2013, and April 2, 2014, respectively. The 2014 Annual Financial Report was filed in a timely manner.
- 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 Authority.

Years	Fund	Category	Amount Per Gateway	Amount Per Ledger	Difference
2011	City Co. Building 2008 Bond & Interest	Beginning Balance	\$ 46,865.94	\$ -	\$ 46,865.94
2011	City Co. Building 2008 Construction	Beginning Balance	165,445.28	-	165,445.28
2011	Capital Improvement Account	Beginning Balance	1,856,879.33	-	1,856,879.33
2011	City Co. Building 2008 Bond & Interest	Receipts	300,000.00	-	300,000.00
2011	Capital Improvement Account	Receipts	2,170.88	-	2,170.88
2011	Payroll	Receipts	316,242.79	-	316,242.79
2011	City Co. Building 2008 Bond & Interest	Disbursements	299,525.53	-	299,525.53
2011	City Co. Building 2008 Construction	Disbursements	155,142.03	-	155,142.03
2011	Capital Improvement Account	Disbursements	1,838,891.65	-	1,838,891.65
2011	Payroll	Disbursements	316,242.79	-	316,242.79
2011	City Co. Building 2008 Bond & Interest	Ending Balance	47,340.41	-	47,340.41
2011	City Co. Building 2008 Construction	Ending Balance	10,303.25	-	10,303.25
2011	Capital Improvement Account	Ending Balance	20,158.56	-	20,158.56
2011	Payroll	Ending Balance	21,691.18	-	21,691.18
2012	City Co. Building 2008 Bond & Interest	Beginning Balance	47,340.41	-	47,340.41
2012	City Co. Building 2008 Construction	Beginning Balance	10,303.25	-	10,303.25
2012	Capital Improvement Account	Beginning Balance	20,158.56	-	20,158.56
2012	Payroll	Beginning Balance	21,691.18	-	21,691.18
2012	City Co. Building 2008 Bond & Interest	Receipts	302,795.14	-	302,795.14
2012	Payroll	Receipts	316,214.32	-	316,214.32
2012	General/Operating	Disbursements	1,266,150.23	1,257,086.44	9,063.79
2012	City Co. Building 2008 Bond & Interest	Disbursements	301,250.00	-	301,250.00
2012	City Co. Building 2008 Construction	Disbursements	10,303.25	-	10,303.25
2012	Capital Improvement Account	Disbursements	12,742.92	-	12,742.92
2012	Payroll	Disbursements	312,961.38	-	312,961.38
2012	General/Operating	Ending Balance	(5,636.62)	3,427.17	(9,063.79)
2012	City Co. Building 2008 Bond & Interest	Ending Balance	48,885.55	-	48,885.55
2012	Capital Improvement Account	Ending Balance	7,428.57	-	7,428.57
2012	Payroll	Ending Balance	24,944.12	-	24,944.12
2013	City Co. Building 2008 Bond & Interest	Beginning Balance	48,885.55	-	48,885.55
2013	Capital Improvement Account	Beginning Balance	7,428.57	-	7,428.57
2013	Payroll	Beginning Balance	24,944.12	-	24,944.12
2013	City Co. Building 2008 Bond & Interest	Receipts	298,924.50	-	298,924.50
2013	Payroll	Receipts	294,515.16	-	294,515.16
2013	General/Operating	Disbursements	1,266,150.23	1,257,086.44	9,063.79
2013	City Co. Building 2008 Bond & Interest	Disbursements	297,717.98	-	297,717.98
2013	Payroll	Disbursements	294,515.16	-	294,515.16
2013	General/Operating	Ending Balance	50,092.07	3,427.17	46,664.90
2013	Capital Improvement Account	Ending Balance	7,433.21	-	7,433.21
2013	Payroll	Ending Balance	24,944.12	-	24,944.12
2014	Payroll	Beginning Balance	24,944.12	1,747.94	23,196.18
2014	Payroll	Disbursements	317,243.09	294,046.91	23,196.18

- *The officials did not file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2010 and 2011. The officials did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2012 and 2013. For 2012 and 2013, these reports were filed on June 3, 2013 and February 11, 2014, which is 123 days and 11 days, respectively, past the due date of January 31.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate for 2012 and 2013. Amounts reported were gross wages net of various retirement contributions. In 2012, the difference between the Form 100-R compensation reported and the actual compensation paid for nine employees ranged from \$155 to \$12,208. In 2013, the difference between the Form 100-R compensation reported and the actual compensation paid for eight employees ranged from \$131 to \$8,510.*

This letter is intended for the information and use of the governing body and management of the Authority. 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 4, 2015, with Mike Vissing, Treasurer, and Mark VanGilder, Director.

  
Paul D. Joyce, CPA  
State Examiner