

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF NEW ALBANY

FLOYD COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
08/31/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
City Controller:	
Audit Result and Comment:	
Motor Vehicle Highway (MVH) - Restricted Fund	6
Official Response.....	7
Exit Conference	8
City Street Department:	
Audit Result and Comment:	
Motor Vehicle Highway (MVH) - Restricted Fund	10
Exit Conference	11

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Linda Moeller	01-01-22 to 12-31-23
Mayor	Jeff Gahan	01-01-22 to 12-31-23
President of the Board of Public Works and Safety	Mickey Thompson	01-01-22 to 12-31-23
President of the Common Council	Jason Applegate Jennie E. Collier	01-01-22 to 12-31-22 01-01-23 to 12-31-23
Utility Office Manager	April Dickey	01-01-22 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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TO: THE OFFICIALS OF THE CITY OF NEW ALBANY, FLOYD COUNTY, INDIANA

This report is supplemental to the audit report of the City of New Albany (City), for the period from January 1, 2022 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the City. It should be read in conjunction with the Financial Statement Audit Report of the City, which provides our opinions on the City's financial statement. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE
Deputy State Examiner

August 16, 2023

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CITY CONTROLLER
CITY OF NEW ALBANY

CITY CONTROLLER
CITY OF NEW ALBANY
AUDIT RESULT AND COMMENT

MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND

A similar comment appeared in prior Report B57908, entitled *MVH RESTRICTED FUND*, and prior Report B60290, entitled *MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND*.

Condition and Context

A review of disbursements paid from the MVH Restricted fund showed that they were all for payroll related expenses. There was a lack of supporting documentation to determine if all payroll related expenses paid from the MVH Restricted fund were for construction, reconstruction, or preservation.

Criteria

Indiana Code 8-14-1-5(c) states: "For funds distributed to a city or town from the motor vehicle highway account, the city or town shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the city's or town's highways."



City of New Albany, Indiana

Linda Moeller
City Controller

OFFICIAL RESPONSE

Date: August 25, 2023

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

Re: Official Response of 2022 Audit

The City of New Albany ("City") has implemented numerous policies and procedures over the years to meet state rules and regulations, including the Motor Vehicle Highway Restricted Fund. The City will continue to do so in the future to ensure audits by the State Board of Accounts are acceptable. The City is also pleased with the 2022 audit in that only one minor error in recording of work duties was documented and commented upon by the State Board of Accounts.

Linda Moeller
City Controller

CITY CONTROLLER
CITY OF NEW ALBANY
EXIT CONFERENCE

The contents of this report were discussed on August 16, 2023, with Jeff Gahan, Mayor; Linda Moeller, City Controller; Shane Gibson, City Attorney; Jason Applegate, Common Council member; Scott A. Blair, Common Council member; David Aebersold, Common Council member; Josh Turner, Common Council member; Stefanie Griffith, Common Council member; Jennie E. Collier, President of the Common Council; and Adam T. Dickey, Common Council member.

CITY STREET DEPARTMENT
CITY OF NEW ALBANY

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