

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

COMPLIANCE EXAMINATION REPORT

OF

CITY OF JEFFERSONVILLE

CLARK COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

10/23/2024



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

October 23, 2024

To: The Officials of the City of Jeffersonville
City of Jeffersonville
Clark County, Indiana

This report is supplemental to the audit report of the City of Jeffersonville (City), for the period from January 1, 2023 to December 31, 2023. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the City. It should be read in conjunction with the financial statement audit report of the City, which provides an opinion on the City's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the City and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

We have reviewed the Supplemental Audit Report for the City of Jeffersonville prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2023 to December 31, 2023. In our opinion, the Supplemental Audit Report 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".

Tammy R. White, CPA
Deputy State Examiner

**COMPLIANCE EXAMINATION OF
CITY OF JEFFERSONVILLE**

Clark County, Indiana
January 1, 2023 through December 31, 2023

CITY OF JEFFERSONVILLE

Clark County, Indiana
January 1, 2023 through December 31, 2023

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CITY OF JEFFERSONVILLE
SCHEDULE OF OFFICIALS
January 1, 2023 through December 31, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Heather Metcalf	01-01-23 to 12-31-23
Mayor	Mike Moore	01-01-23 to 12-31-23
President of the Board of Public Works and Safety	Mike Moore	01-01-23 to 12-31-23
President of the Common Council	Matt Owen	01-01-23 to 12-31-23

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the City of Jeffersonville

We have examined the City of Jeffersonville's ("City") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Cities and Towns* during the period of January 1, 2023 through December 31, 2023. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Unit's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements during the period of January 1, 2023 through December 31, 2023.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
September 30, 2024

CITY OF JEFFERSONVILLE
EXIT CONFERENCE
January 1, 2023 through December 31, 2023

The contents of this report were discussed on September 24, 2024 with Heather Metcalf, Controller, Les Merkley, City Attorney, and Dustin White, City Council President.