

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

COMPLIANCE EXAMINATION REPORT

OF

CLARK COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
10/28/2024



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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October 28, 2024

To: The Officials of Clark County  
Clark County  
Clark County, Indiana

This report is supplemental to the audit report of Clark County (County), for the period January 1, 2023 to December 31, 2023. It has been provided as a separate report so that the reader may easily identify any findings that pertain to the County. It should be read in conjunction with the financial statement audit report of the County, which provides an opinion on the County's financial statements. This report may be found at [www.in.gov/sboa/](http://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 County and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The findings contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We call your attention to the findings in the report which may be found on pages 3 and 4.

We have reviewed the supplemental report of Clark County, prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2023 to December 31, 2023. In our opinion, the supplemental report was prepared in accordance with the guidelines established by the Indiana 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". The signature is written in a cursive style.

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF  
CLARK COUNTY, INDIANA**

Jeffersonville, Indiana  
January 1, 2023 to December 31, 2023

CLARK COUNTY, INDIANA  
Jeffersonville, Indiana  
January 1, 2023 to December 31, 2023

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CLARK COUNTY  
SCHEDULE OF OFFICIALS  
January 1, 2023 to December 31, 2023

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| <u>Office</u>                                     | <u>Official</u>   | <u>Term</u>          |
|---|-------------------|----------------------|
| County Auditor                                    | Danny Yost        | 01-01-19 to 12-31-23 |
| County Treasurer                                  | R. Monty Snelling | 01-01-19 to 12-31-23 |
| Clerk of the Circuit Court                        | Ryan Lynch        | 01-01-23 to 12-31-23 |
| County Sheriff                                    | Scott Maples      | 01-01-23 to 12-31-23 |
| County Recorder                                   | Steve Gill        | 01-01-23 to 12-31-23 |
| President of the Board of<br>County Commissioners | Bryan Glover      | 01-01-21 to 12-31-23 |
| President of the<br>County Council                | Barbara Hollis    | 01-01-19 to 12-31-23 |

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of Clark County, Indiana

We have examined Clark County's (the "County") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines for Counties* during the period January 1, 2023 to December 31, 2023. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County'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 County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County 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 qualified 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 County's compliance with specified requirements.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines for Counties* applicable to the County during the period January 1, 2023 to December 31, 2023, as described in items 2023-001 and 2023-002 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the County complied, in all material respects, with the aforementioned requirements during the period January 1, 2023 to December 31, 2023.

The County's responses to the finding identified in our examination is described in the accompanying Schedule of Examination Findings and Results. The County's response was not subjected to the procedures applied in the examination of compliance and, accordingly, we express no opinion on it.

  
Crowe LLP

Indianapolis, Indiana  
September 27, 2024

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CLARK COUNTY, INDIANA  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2023 to December 31, 2023

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**FINDING 2023-001: DEFICIT CASH BALANCES**

**Criteria:** Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual for Counties states in part, *“The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit.”*

**Condition:** During testing of cash, we noted 39 funds with cash balances below zero. Of these funds, all but 8 were related to cost reimbursement grants. The total deficit cash balances of the 8 remaining funds approximated \$34,000 and is detailed below. This is a repeat finding as presented in report B60576.

| <b><u>Fund</u></b>            | <b><u>Deficit Balance</u></b> |
|-------------------------------|-------------------------------|
| Co. Law Enforcement #2        | \$ (7,639)                    |
| Starlight Sewer Study         | (5,750)                       |
| Health Insurance Fund         | (1,072)                       |
| Juv Det Project Income        | (14,875)                      |
| Health Savings Account        | (4,601)                       |
| Health Care Flexible Spending | (42)                          |
| Soc Sec W/H                   | (171)                         |
| Federal Tax                   | (336)                         |
|                               | <hr/>                         |
|                               | \$ (34,486)                   |

CLARK COUNTY, INDIANA  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2023 to December 31, 2023

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**FINDING 2023-002: MISSING GATEWAY UPLOADS**

**Criteria:** The Indiana State Board of Accounts (SBOA) Directive 2018-1 states in part, " Beginning with July 2018 files, which will be due September 15, 2018, all cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. The Directive was amended with additional required uploads effective December 2023.

The following files and governmental unit information are required to be uploaded monthly by all units:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

The following files and governmental unit information are required to be uploaded annually by all units:

- Year-end investment statements and register of investments
- Excel Data Capture/ Data Dump
- Detail of Receipts by fund and account
- Detail of Disbursements by fund and account
- Current year Salary Ordinance (or Schedule) and Amendments (except Schools)
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Accounts Payable/ Accounts Receivable Schedule support
- Direct Federal Grant Agreements/Award Letters and Amendments initiated during the year
- Agreements for Subawards made to Subrecipients for all Federal Grants initiated during the year
- Personnel Policy (to be uploaded in 2023 and in future years if updated)

**Condition:** During testing, we noted the County did not upload any of the required 2023 annual uploads. Additionally, the Unit did not upload the Documentation of Reconciliation of Form 61 between Auditor and Treasurer monthly for any of the months during 2023.

CLARK COUNTY, INDIANA  
EXIT CONFERENCE  
January 1, 2022 to December 31, 2022

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The contents of this report were discussed on September 23, 2024 with Danny Yost, County Auditor, Connie Sellers, County Commissioner, Scott Lewis, County Attorney, and Brian Lenfert, County Council Member. The officials acknowledged the findings.