

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

AUDIT REPORT
OF
COUNTY HIGHWAY DEPARTMENT
CLARK COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
01/07/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Highway Superintendent	Jim Ross	01-01-09 to 12-31-10
President of the County Council	David Abbott Jack Coffman	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	M. Edward Meyer	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLARK COUNTY

We have audited the records of the County Highway Department for the period from January 1, 2009 to December 31, 2009, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Clark County for the year 2009.

STATE BOARD OF ACCOUNTS

August 18, 2009

COUNTY HIGHWAY DEPARTMENT
CLARK COUNTY
AUDIT RESULT AND COMMENT

WORK ON PRIVATE PROPERTY

Work was performed by the County Highway Department to clean a ditch prior to a proper evaluation being made to determine if the location of the property was within the County's right of way or was on private property.

Jim Ross, Highway Superintendent, stated the work was approved by the County Drainage Board to clean a ditch and that he was instructed by Commissioner Mike Moore to have the Highway Department perform the work. Mr. Ross further stated that he inquired with the County Attorney and Commissioners Les Young and M. Edward Meyer for approval prior to starting the work.

During the course of the work, Mr. Ross requested the assistance of the County Engineer, Hyun Lee, to inspect the worksite in order to offer suggestion to improve drainage in the area. Upon inspecting the site, Mr. Lee requested the assistance of County Surveyor, Robert Isgrigg, as there was questions as to if the property was within the County right of way. Mr. Isgrigg reviewed the area and determined that the location was indeed on private property.

The estimated value of the County Highway Department resources used to perform work on the private property was approximately \$1,406. This cost included the use of County equipment, County employee's labor, and the cost incurred by the County to repair a service line damaged by County employees during the course of the work.

IC 8-14-1-4 states in part: "The funds allocated to the respective counties of the state from the motor vehicle highway account shall annually be budgeted as provided by law, and, when distributed shall be used for construction, reconstruction and maintenance of highways of the respective counties . . ."

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Generally, public funds may not be used to make improvements to property not owned by the governmental unit, unless permitted by statute, federal or state requirements, or safety concerns. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY HIGHWAY DEPARTMENT
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 18, 2010, with M. Edward Meyer, President of the Board of County Commissioners; Jim Ross, Highway Superintendent; and Greg Fifer, Drainage Board Attorney.

The contents of this report were also discussed on August 30, 2010, with Mike Moore, County Commissioner. The official response has been made a part of this report and may be found on pages 6 and 7.

The contents of this report were also discussed on August 23, 2010, with Jack Coffman, President of the County Council, and Barbara Hollis, Vice President of the County Council.

BOARD OF COMMISSIONERS OF CLARK COUNTY, INDIANA

ROOM 404, Clark County Government Building
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Jeffersonville, Indiana 47130
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M. Edward Meyer, President
Mike Moore
Les Young

Greg Fifer, County Attorney
Hyun Lee, County Engineer
Jim Ross, Highway Supt.

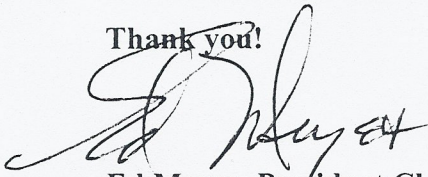
August 17, 2010

State Board of Accounts,

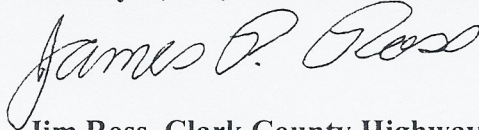
A serious drainage problem existed on a public roadway in the third district with ponding of water and/or slick ice forming on the road pavement. It was determined by the Clark County Drainage Board that the problem must be corrected. The Drainage Board directed the Clark County Highway Department to alleviate the safety hazard. It was determined that there must be additional site work to solve the safety problem. Therefore, the work was performed both inside and outside of the existing right-of-way as determined by the Clark County Surveyor. We no longer have the condition of ponding of water and/or ice formation creating the extremely hazardous condition and safety concerns on the roadway.

The Commissioners will request repayment to the Highway Funds from the appropriations of the Clark County Drainage Board for the amount of approximately \$1,406.00 for reimbursement of expended highway funds.

Thank you!



Ed Meyer, President Clark County Commissioners



Jim Ross, Clark County Highway Superintendent

Cc: file

From: Mike Moore [mikemoore23@insightbb.com]
Sent: Monday, August 30, 2010 10:52 AM
To: Hayes, Melissa
Subject: Re: Clark County 2009 Highway Department Audit Report Comment

Dear Melissa,

I have checked with the Drainage Board Recorder, the Drainage Board Engineer, the President of the Drainage Board and another member of the Drainage Board, and we are all confident the Drainage Board NEVER discussed this issue nor did we ever direct the Clark County Highway Department to do any work on Money Hollow Road. Please add this to the file.

One other note, the Clark County Drainage Board Attorney is also the Clark County Commissioner's attorney, his name is Greg Fifer. I'm confident Greg will concur with the drainage boards findings.

Thank you,
Mike Moore