

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

JEFFERSONVILLE FLOOD CONTROL DISTRICT

CLARK COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**

12/21/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Superintendent	Michael Lanham	01-01-19 to 12-31-20
Treasurer	R. Monty Snelling	01-01-19 to 12-31-20
Executive Secretary	April Smith Taylor A. Jacobs	01-01-19 to 03-29-19 03-30-19 to 12-31-20
President of the District Board	Mike Moore	01-01-19 to 12-31-20



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE JEFFERSONVILLE FLOOD  
CONTROL DISTRICT, CLARK COUNTY, INDIANA

This report is supplemental to our audit report of the Jeffersonville Flood Control District (District), for the period from January 1, 2019 to December 31, 2019. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the District. It should be read in conjunction with our Financial Statement Audit Report of the District, which provides our opinions on the District's financial statement. This report may be found at [www.in.gov/sboa/](http://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.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

December 16, 2020

JEFFERSONVILLE FLOOD CONTROL DISTRICT  
AUDIT RESULTS AND COMMENTS

**CAPITAL ASSETS**

*Condition and Context*

The District did not provide a formal capital asset policy, a detailed listing of capital assets, or evidence that a capital asset inventory had been completed at least once every two years.

*Criteria*

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

**ADOPTION OF INTERNAL CONTROL STANDARDS**

A similar comment appeared in the immediately prior Report B53750, entitled *ADOPTION OF INTERNAL CONTROL STANDARDS AND TRAINING*.

*Condition and Context*

The District Board had not adopted the required minimum internal control standards as required by Indiana Code 5-11-1-27(g).

JEFFERSONVILLE FLOOD CONTROL DISTRICT  
AUDIT RESULTS AND COMMENTS  
(Continued)

*Criteria*

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; . . ."

**CERTIFICATION ON INTERNAL CONTROL STANDARDS**

The same comment appeared in the immediately prior Report B53750.

*Condition and Context*

The District certified in the Indiana Gateway for Government Units financial reporting system that it had adopted the minimum internal control standards as required by Indiana Code 5-11-1-27. However, during the audit it was determined that the District Board had not adopted the minimum internal control standards.

*Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

JEFFERSONVILLE FLOOD CONTROL DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on December 16, 2020, with Michael Lanham, Superintendent; R. Monty Snelling, Treasurer; Taylor A. Jacobs, Executive Secretary; Karen Henderson, District Board member; and Larry Wallace, District Board member.