



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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April 7, 2022

To: The Officials of Clark County
Clark County
501 E Court Ave
Jeffersonville, IN 47130

This report is supplemental to the audit report of the Clark County (County), for the period January 1, 2019 to December 31, 2019. It has been provided as a separate report so that the reader may easily identify any Examination 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/.

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.

We call your attention to the two findings in the report which may be found on page three.

We have reviewed the Supplemental Audit Report for Clark County, prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2019 to December 31, 2019. 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 cursive script that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

**COMPLIANCE EXAMINATION OF
CLARK COUNTY, INDIANA**

Jeffersonville, Indiana
January 1, 2019 to December 31, 2019

CLARK COUNTY, INDIANA

Jeffersonville, Indiana
January 1, 2019 to December 31, 2019

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CLARK COUNTY
SCHEDULE OF OFFICIALS
January 1, 2019 to December 31, 2019

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Danny Yost	01-01-19 to 12-31-22
County Treasurer	R. Monty Snelling	01-01-19 to 12-31-22
Clerk of the Circuit Court	Susan Popp	01-01-15 to 12-31-22
County Sheriff	Jamey Noel	01-01-15 to 12-31-22
County Recorder	Terry E. Conway	01-01-19 to 12-31-22
President of the Board of County Commissioners	Jack Coffman	01-01-17 to 12-31-20
President of the County Council	Barbara Hollis	01-01-19 to 12-31-22

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 Manual for Counties of Indiana* during the period January 1, 2019 to December 31, 2019. 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 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 qualified opinion.

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 Manual for Counties of Indiana* applicable to the County during the period January 1, 2019 to December 31, 2019, as described in items 2019-001 and 2019-002 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, 2019 to December 31, 2019.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
March 31, 2022

CLARK COUNTY, INDIANA
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS
January 1, 2019 to December 31, 2019

FINDING 2019-001: ANNUAL FINANCIAL REPORT SUBMISSION

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."*

Condition: During testing of Annual Financial Report submissions, we noted the 2019 Annual Financial Report was submitted on June 8, 2020, 100 days after the due date.

FINDING 2019-002: DEFICIT CASH BALANCES

Criteria: Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual 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 20 funds with cash balances below zero. Of these funds, all but 3 were related to cost reimbursement grants. The total deficit cash balances of the 3 remaining funds approximated \$605,000.

CLARK COUNTY, INDIANA
EXIT CONFERENCE
January 1, 2019 to December 31, 2019

The contents of this report were discussed on March 28, 2022 with Connie Seller, Vice President of the Clark County Commissioners, Scott Lewis, County Attorney, Barbara Hollis, President of the Clark County Council, Danny Yost, County Auditor and Jessica Huffman, Chief Deputy. The officials acknowledged the findings.