



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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August 31, 2022

To: The Officials of the City of Jeffersonville  
City of Jeffersonville  
City-County Bldg  
Jeffersonville, IN 47130

This report is supplemental to the audit report of the City of Jeffersonville (City), for the period from January 1, 2021 to December 31, 2021. 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/](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 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, 2021 to December 31, 2021. 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  
CITY OF JEFFERSONVILLE**

Clark County, Indiana  
January 1, 2021 to December 31, 2021

CITY OF JEFFERSONVILLE

Clark County, Indiana  
January 1, 2021 to December 31, 2021

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CITY OF JEFFERSONVILLE  
SCHEDULE OF OFFICIALS  
January 1, 2021 to December 31, 2021

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<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Heather Metcalf	01-01-21 to 12-31-21
Mayor	Mike Moore	01-01-21 to 12-31-21
President of the Board of Public Works and Safety	Mike Moore	01-01-21 to 12-31-21
President of the Common Council	Matt Owen	01-01-21 to 12-31-21

## 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 January 1, 2021 to December 31, 2021. 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.

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

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

In our opinion, the City complied, in all material respects, with the aforementioned requirements during the period January 1, 2021 to December 31, 2021.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
August 10, 2022

CITY OF JEFFERSONVILLE  
EXIT CONFERENCE  
January 1, 2021 to December 31, 2021

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The contents of this report were discussed on August 10, 2022 with Heather Metcalf, Controller, Les Merkley, City Attorney, and Matt Owen, City Council President.