



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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January 17, 2023

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, 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 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 Examination Findings and Results 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 page three.

We have reviewed the Supplemental Audit Report for Clark County, 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  
CLARK COUNTY, INDIANA**

Jeffersonville, Indiana  
January 1, 2021 to December 31, 2021

CLARK COUNTY, INDIANA  
Jeffersonville, Indiana  
January 1, 2021 to December 31, 2021

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CLARK COUNTY  
SCHEDULE OF OFFICIALS  
January 1, 2021 to December 31, 2021

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<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	Bryan Glover	01-01-21 to 12-31-22
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* during the period January 1, 2021 to December 31, 2021. 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* applicable to the County during the period January 1, 2021 to December 31, 2021, as described in items 2021-001 and 2021-002 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, 2021 to December 31, 2021.

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  
December 20, 2022

CLARK COUNTY, INDIANA  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2021 to December 31, 2021

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**FINDING 2021-001: 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 2021 Annual Financial Report was submitted on April 4, 2022, 34 days after the due date. This is a repeat finding as presented in report B59188.

**FINDING 2021-002: 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 34 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 \$22,000 and is detailed below. This is a repeat finding as presented in report B59188.

<b><u>Fund</u></b>	<b><u>Deficit Balance</u></b>
Tax Sale Redemption	\$ (2,810)
Jury Fee Fund	(10,229)
Capital Dev. Tourism	(3,876)
Health Savings Account	(4,601)
Health Care Flexible Spending	(17)
Soc Sec W/H	(171)
Federal Tax	(336)
LIT Certified Shares	(1)
	<hr/>
Total	<u>\$ (22,041)</u>

CLARK COUNTY, INDIANA  
EXIT CONFERENCE  
January 1, 2021 to December 31, 2021

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The contents of this report were discussed on December 19, 2022 with Connie Sellers, Vice President of the Clark County Commissioners, Scott Lewis, County Attorney, Barbara Hollis, President of the Clark County Council, Scott Doherty, Vice President of the Clark County Council, and Jessica Huffman, Chief Deputy. The officials acknowledged the findings.

## Corrective Action Plan

### ***FINDING 2021-001***

Contact Person Responsible for Corrective Action: Danny Yost  
Contact Phone Number: 812-285-6221

We concur with this finding.

The Auditor's Office will implement a new office structure. This new structure will add two positions to the financial side of the office. These new positions will have duties which will eliminate some of the work load burden from the Chief Deputy position. This will give the Chief Deputy more time to focus on tasks which are under a deadline, such as the Annual Financial Report, and ensure a timely submission.

Anticipated Completion Date: Jan. 2023

### ***FINDING 2021-002***

Contact Person Responsible for Corrective Action: Danny Yost  
Contact Phone Number: 812-285-6221

We concur with this finding.

The Auditor's Office will implement a new office structure. This new structure will add two positions to the financial side of the office. These new positions will have duties which will aid the Chief Deputy in day-to-day operations and eliminate some of the work load from the position. Adding the two positions will allow the office to perform internal control procedures over the cash balances in a more consistent, frequent, and efficient manner. This restructure will also create the ability to ensure all policy and procedures are being followed.

Anticipated Completion Date: Jan. 2023



X

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Danny Yost  
Auditor