



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
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July 21, 2023

Convention and Visitor Bureau Members
Clark-Floyd Counties Convention and Tourism Bureau
315 Southern Indiana Ave
Jeffersonville, IN 47130

This report is supplemental to the audit report of the Clark-Floyd Counties Convention and Tourism Bureau (Bureau), for the period from January 1, 2021 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the Bureau. It should be read in conjunction with the financial statement audit report of the Bureau, which provides an opinion on the District's financial statements. This report may be found at www.in.gov/sboa/.

We have reviewed the Supplemental Audit Report for Clark-Floyd Counties Convention and Tourism Bureau prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2021 to December 31, 2022. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana 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-FLOYD COUNTIES CONVENTION AND TOURISM BUREAU**

Clark County, Indiana
January 1, 2021 to December 31, 2022

CLARK-FLOYD COUNTIES CONVENTION AND TOURISM BUREAU

Clark County, Indiana
January 1, 2021 to December 31, 2022

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CLARK-FLOYD COUNTIES CONVENTION AND TOURISM BUREAU
SCHEDULE OF OFFICIALS
January 1, 2021 to December 31, 2022

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	James L. Epperson	01-01-21 to 12-31-22
President of the Board	Dana Huber Dylan Fisher	01-01-21 to 12-31-21 01-01-22 to 12-31-22

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of Clark-Floyd Counties Convention and Tourism Bureau

We have examined Clark-Floyd Counties Convention and Tourism Bureau's ("Unit") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2021 to December 31, 2022. Management of the Unit is responsible for the Unit's compliance with the specified requirements. Our responsibility is to express an opinion on the Unit'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 Unit complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Unit 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.

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 Unit's compliance with specified requirements.

In our opinion, the Unit complied, in all material respects, with the aforementioned requirements during the period January 1, 2021 to December 31, 2022.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
July 12, 2023

CLARK-FLOYD COUNTIES CONVENTION AND TOURISM BUREAU
EXIT CONFERENCE
January 1, 2021 to December 31, 2022

The contents of this report were discussed on July 12, 2023, with James Epperson, Executive Director, Nicole Kraemer, Operations Manager, and Carlene Bottorff, Board Treasurer.