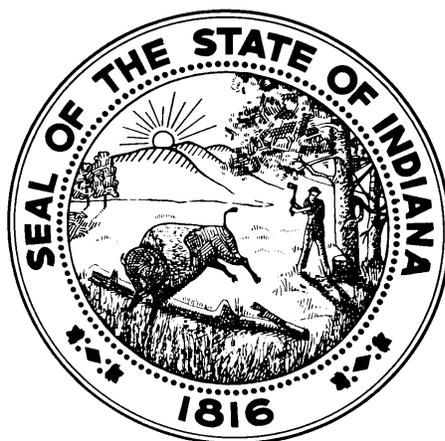


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT  
OF

CITY CLERK  
CITY OF ANDERSON  
MADISON COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**  
09/17/2008



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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Sheila D. Ashley	01-01-04 to 12-31-11
President of the Common Council	Donna Davis Joseph Newman	01-01-07 to 12-31-07 01-01-08 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE CITY OF ANDERSON, MADISON COUNTY

We have audited the records of the City Clerk for the period from January 1, 2007 to December 31, 2007, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Comprehensive Annual Financial Report of the City of Anderson for the year 2007.

STATE BOARD OF ACCOUNTS

June 2, 2008

CITY CLERK  
CITY OF ANDERSON  
AUDIT RESULT AND COMMENT

CITY COURT CASH BOOK

Financial records presented for audit were not reflective of the activity of the City Court. The City Court cash book contained numerous adjustments. Additionally, one disbursement was double posted in the amount of \$34,341 and was not corrected.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 4)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 1)

CITY CLERK  
CITY OF ANDERSON  
EXIT CONFERENCE

The contents of this report were discussed on July 15, 2008, with Sheila D. Ashley, Clerk.