

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

AUDIT REPORT

OF

ELKHART CITY CLERK

ELKHART COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED
09/25/2008

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Sue Beadle	01-01-04 to 12-31-11
President of the Common Council	Jerry L. Kindig Roderic Roberson	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of Public Works	James Beattie Arvis Dawson	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
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TO: THE OFFICIALS OF THE CITY OF ELKHART

We have audited the records of the Elkhart 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 Annual Report of the City of Elkhart for the year 2007.

STATE BOARD OF ACCOUNTS

August 22, 2008

ELKHART CITY CLERK
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

Financial records presented for audit of the City Clerk's trust and cash bond subsidiary registers are not reconciled.

At December 31, 2007, the trust register totaled \$3,591.27 more than the cash book and the cash bond register totaled \$8,708.55 more than the cash book.

At December 31, 2007, the outstanding checks used on the bank reconciliation could not be confirmed. Some of the outstanding checks were combined into one amount and not listed individually on the bank reconciliation. It could not be determined if any of those check amounts were sent to the Attorney General as unclaimed property. Checks outstanding for over five years should be voided, removed from the outstanding check list, and the corresponding amounts should be forwarded to the Attorney General as unclaimed property.

A similar comment appeared in prior Report B30444.

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 Cities and Towns, Chapter 7)

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 Cities and Towns, Chapter 7)

ELKHART CITY CLERK
ELKHART COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 22, 2008, with Sue Beadle, Clerk. The official response has been made a part of this report and may be found on page 6.



City of Elkhart, Indiana
the city with a heart

City Clerk's Office
574.522.5272 ext. 350
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229 S. Second St.
Elkhart, Indiana
46516

The Honorable
Dick Moore
Mayor

August 29, 2008

Sue M. Beadle
City Clerk

State Board of Accounts
Field Examiner for the City of Elkhart
302 W. Washington St., Room E 418
Indianapolis, IN 46204-2765

Dear Sir or Madam,

I am writing this letter in response to the audit of the records of the City Court of Elkhart for 2007.

Although I agree with the findings regarding the subsidiary ledgers, I believe I have solved the problem regarding checks that showed as outstanding but not voided when they were sent to the Attorney General in May and December of 2007. The trust register items were resolved in June of 2008 and we are currently compiling a list for resolution of the cash bond outstanding checks voided but not reentered before they were submitted to the Attorney General on the same reports.

If you wish to contact me further for clarification, please do not hesitate.

Thank you.

Sue M. Beadle
