

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

EXAMINATION REPORT
OF

CITY COURT
CITY OF ALEXANDRIA
MADISON COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED
10/08/2008

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Janet M. Lynch	01-01-04 to 12-31-11
Judge	Hon. James L. King Hon. Brandy M. Goodman	01-01-04 to 12-31-07 01-01-08 to 12-31-11
Mayor	Hon. Steven P. Skaggs Hon. John D. (Jack) Woods	01-01-04 to 12-31-07 01-01-08 to 12-31-11
President of the Board of Public Works and Safety	Hon. Steven P. Skaggs Hon. John D. (Jack) Woods	01-01-04 to 12-31-07 01-01-08 to 12-31-11
President of the Common Council	David C. Steele John P. Dockrey	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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TO: THE OFFICIALS OF THE CITY OF ALEXANDRIA, MADISON COUNTY, INDIANA

We have examined the records of the City Court 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of the City of Alexandria for the year 2007.

STATE BOARD OF ACCOUNTS

August 21, 2008

CITY COURT
CITY OF ALEXANDRIA
EXAMINATION RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the Cash Book Balance to the bank account balance were incorrect. At December 31, 2007, the bank balance was greater than the record balance by \$164. A similar comment appeared in prior Report B30568.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

CASH DISBURSEMENT

One disbursement was not made by check. During August 2007, \$30 was withheld from a deposit and disbursed to the Court Clerk as a reimbursement for Court related expenses.

Disbursements, other than proper petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

All funds shall be deposited in the same form in which they were received. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 4)

TRUST ITEMS OVER FIVE YEARS OLD

Our review of trust items on hand revealed that all trust items had been on hand for a period of five years or longer. A similar comment appeared in prior Report B30568.

Indiana Code 32-34-3-2(a) states in part: ". . . the attorney general may collect all money that remains in the office of a clerk for at least five (5) years after being distributable without being claimed by the person entitled to the money."

TIMELINESS OF DEPOSITS

As similarly stated in prior Report B30568, in numerous instances, receipts were deposited later than the next business day. For example, there were no deposits in April 2007, but receipts during the month totaled \$4,223.03.

Indiana Code 5-13-6-1(d) states: "A city (other than a consolidated city) or a town shall deposit funds not later than the next business day following the receipt of the funds in depositories (1) selected by the city or town as provided in an ordinance adopted by the city or the town; and (2) approved as depositories of state funds."

RECEIPT DEPOSITS

During an examination of receipts we noted that receipts issued from January 1, 2007 through May 26, 2007, could not be verified to any specific bank deposit. There was no indication on either the duplicate receipts or deposit tickets indicating which receipts were included in specific deposits. A similar comment appeared in prior Report B30568.

All funds shall be deposited in the same form in which they were received. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 4)

CITY COURT
CITY OF ALEXANDRIA
EXIT CONFERENCE

The contents of this report were discussed on August 21, 2008, with Hon. James L. King, former Judge. The official concurred with our examination findings.