

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

EXAMINATION REPORT

OF

CITY COURT  
CITY OF BLUFFTON  
WELLS COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**  
10/30/2008



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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Court Judge	Lyle J. Cotton	01-01-04 to 12-31-07
	Gary L. Markley	01-01-08 to 01-15-08
	Vacant	01-16-08 to 03-02-08
	Robert J. Bate	03-03-08 to 12-31-11
Mayor	Ted L. Ellis	01-01-04 to 12-31-11
President of the Common Council	James E. Phillabaum	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF BLUFFTON, WELLS 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of the City of Bluffton, Wells County for the year 2007.

STATE BOARD OF ACCOUNTS

September 18, 2008

CITY COURT  
CITY OF BLUFFTON  
EXAMINATION RESULT AND COMMENT

TIMELY RECORDKEEPING

On March 3, 2008, the Court Clerk's employment was terminated. During our examination, it was brought to our attention that there were numerous tickets collected as of that date that had not been receipted or deposited. Deposits made from March 17, 2008 through April 29, 2008, contained checks and money orders with dates that ranged from November 27, 2006 through December 31, 2007. The total amount of these checks and money orders was \$12,832.

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

All funds collected by a city or town court shall be deposited not later than the business day following the receipt of funds in depositories selected by the city or town as provided in an ordinance adopted by the city or town and approved as depositories of state funds. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 4)

CITY COURT  
CITY OF BLUFFTON  
EXIT CONFERENCE

The contents of this report were discussed on September 18, 2008, with Lyle J. Cotton, former City Court Judge; and Robert J. Bate, City Court Judge.