

B34797

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

AUDIT REPORT
OF

CITY CLERK
CITY OF ELKHART
ELKHART COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED
09/15/2009

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Sue M. Beadle	01-01-08 to 12-31-11
President of the Common Council	Roderic Roberson	01-01-08 to 12-31-09
President of the Board of Public Works	Arvis Dawson	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF ELKHART

We have audited the records of the City Clerk for the period from January 1, 2008 to December 31, 2008, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of the City of Elkhart for the year 2008.

STATE BOARD OF ACCOUNTS

August 20, 2009

CITY CLERK
CITY OF ELKHART
AUDIT RESULTS AND COMMENTS

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, 2008, the Trust Register totaled \$647.13 less than the Cash Book and the Cash Bond Register totaled \$2,071.45 less than the Cash Book. In May 2007 and December 2007, unclaimed property over five years old was sent to the Attorney General of the State of Indiana. However, the City Clerk has not voided the checks written to the original recipients, nor were the checks removed from the outstanding checklist and receipted back into the Cash Book.

A similar comment appeared in prior Report B32767.

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)

OFFICIAL BOND

The official bonds for the City Clerk and City Judge were not filed in the office of the County Recorder.

IC 5-4-1-5.1(b) states in part: "Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder. . . ."

CITY CLERK
CITY OF ELKHART
EXIT CONFERENCE

The contents of this report were discussed on August 20, 2009, with Sue M. Beadle, Clerk. The official concurred with our audit findings.