

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

EXAMINATION REPORT  
OF

CITY COURT  
CITY OF LEBANON  
BOONE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**  
11/06/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Court Judge	Tamie Jo Morog	01-01-08 to 12-31-11
City Court Clerk	Makada Love	01-01-08 to 12-31-09



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TO: THE OFFICIALS OF THE CITY COURT, CITY OF LEBANON

We have examined the records of the City Court 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of the City of Lebanon for the year 2008.

STATE BOARD OF ACCOUNTS

October 6, 2009

CITY COURT  
CITY OF LEBANON  
EXAMINATION RESULT AND COMMENT

CONDITION OF RECORDS

The following conditions existed during the examination period:

- (1) The Daily/Monthly Balance Record (Form 219CT) was not completed.
- (2) The record balances were not reconciled to the depository balances.

The Daily/Monthly Balance Record (Form 219CT) has been prescribed by the State Board of Accounts to be used by City Courts. The form is to be used to account for the receipts, disbursements and depository balance of the court at the end of each day or month and the amount of cash in the office at the close of each day or month. (Accounting and Uniform Compliance Guidelines for City and Town Courts, Chapter 1)

IC 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."

CITY COURT  
CITY OF LEBANON  
EXIT CONFERENCE

The contents of this report were discussed on October 6, 2009, with Tamie Jo Morog, City Court Judge; and Makada Love, City Court Clerk. The official response has been made a part of this report and may be found on page 6.



## Lebanon City Court

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### OFFICIAL RESPONSE

### VIA CERTIFIED MAIL

October 5, 2009

State Board of Accounts  
302 W. Washington St., Rm. E418  
Indianapolis, IN 46204

RE: Official Response to Audit Response

Dear Sir/Madame:

On October 5, 2009, the Honorable Tamie Morog, and I, met with the State Board of Accounts to conduct the Exit Conference for the 2008 Audit of the Lebanon City Court. It is at this time we would like attached hereto and made a part hereof, our response to the Condition of Record that will be made public.

Inasmuch as balances for the Lebanon City Court were not reconciled at the time the present administration took office, it was difficult for new staff to know which numbers to reconcile with. The previous books did not provide adequate information so that the present administration had the knowledge or understanding of the numbers needed to reconcile the books. Although attempts were made to reconcile both daily and monthly, without having good numbers to begin with, this task proved to be impossible.

In addition, we were not provided with proper figures from the 2007 Audit, nor was an Exit Conference ever conducted. We had hoped to address existing concerns for 2007 and 2008 at that time.

At the time of the 2008 Audit, I personally meet with a representative from the State Board of Accounts to learn the proper methods of reconciling and we have modified our bookkeeping methods accordingly. We are now reconciling daily and monthly.

Very truly yours,

Makada Love  
Lebanon City Court Clerk