

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

EXAMINATION REPORT
OF
CITY COURT
CITY OF BEECH GROVE
MARION COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED
02/12/2010

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COURT OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Honorable Charles W. Hunter	01-01-08 to 12-31-11
Clerk	Cindy Johnson	01-09-08 to 12-31-09



STATE OF INDIANA
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TO: THE OFFICIALS OF THE CITY OF BEECH GROVE

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 Results and Comments. The financial transactions of this office are reflected in the Examination Report of the City of Beech Grove for the year 2008.

STATE BOARD OF ACCOUNTS

November 4, 2009

CITY COURT OF BEECH GROVE
EXAMINATION RESULTS AND COMMENTS

RECEIPT DEPOSITS

The City Court did not maintain duplicate deposit slips; therefore, it was not possible to determine that deposits were made in the same form in which they were received.

Public 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)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the Cash Book balance to the bank balances were not correctly prepared. An alternate reconciliation procedure was performed by the Court Clerk which only tested the bank information to the checks issued and deposits made. This practice resulted in no outstanding check list being prepared. Also, this procedure did not detect an error which occurred when the start up funds, received from the City, were repaid twice.

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."

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 City and Town Courts, Chapter 4)

CITY COURT OF BEECH GROVE
EXIT CONFERENCE

The contents of this report were discussed on November 4, 2009, with Honorable Charles W. Hunter, Judge; and Cindy Johnson, Clerk. The official response has been made a part of this report and may be found on page 6.



November 10, 2009

State Board of Accounts
302 West Washington Street, Room E 418
Indianapolis, Indiana 46204-2765

Official Response to Exit Conference for the City Court of Beech Grove,
Indiana held on November 4, 2009.

A copy of the auditors Examination Results and Comments is attached
hereto.

Both issues brought to our attention have been discussed and corrected.

A handwritten signature in cursive script that reads "Charles W. Hunter".

Charles W. Hunter
Judge