

B37471

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

AUDIT REPORT
OF

CITY COURT
CITY OF ALEXANDRIA
MADISON COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED
08/26/2010

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Janet M. Lynch	01-01-08 to 12-31-11
Judge	Honorable Brandy M. Goodman	01-01-08 to 12-31-11
Mayor	Honorable John D. Woods	01-01-08 to 12-31-11
President of the Board of Public Works and Safety	Honorable John D. Woods	01-01-08 to 12-31-11
President of the Common Council	P. Eric Schmidt Carol Walker	01-01-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF ALEXANDRIA, MADISON COUNTY

We have audited the records of the City Court for the period from January 1, 2009 to December 31, 2009, 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 Alexandria for the year 2009.

STATE BOARD OF ACCOUNTS

July 8, 2010

CITY COURT
CITY OF ALEXANDRIA
MADISON COUNTY
AUDIT RESULTS AND COMMENTS

CONDITION OF RECORDS

The cash book presented for audit was not complete. The Court Clerk has kept track of the total receipts by fee type in the cash book; however, not all of the disbursements had been detailed out and a balance has not been carried each month in order to ensure that the cash book balance reconciles to the bank. The Court has not attempted to reconcile to the bank since April 2008. A similar comment has appeared in the past three reports, most recently B34590.

Additionally, during the current period, the city court was not able to provide to us an accurate trust balance or a detail of the trust items that would make up the balance. At all times the court should be able to identify the balance of the trust items and detail that corresponds to that balance.

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)

DEPOSITS

In numerous instances, receipts were not deposited timely. We examined the days between the deposits for the entire last six months of our audit period and there were 16 instances where five days or more elapsed between deposits. A similar comment appeared in prior Report B34590.

IC 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."

OFFICIAL BOND

The official bond for the Judge was 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 COURT
CITY OF ALEXANDRIA
MADISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 8, 2010, with Honorable Brandy Goodman, Judge. The official response has been made a part of this report and may be found on page 6.

OFFICIAL RESPONSE

Alexandria City Court

Hon. Brandy M. Goodman

Judge

In response to the Condition of Records, the cash book over the past 6 months the court has been undergoing changes in the way we keep track of the receipts. The court has undergone major change in our system. We have changed from a home grown system to Odyssey a state ran system. The change in the system will eliminate the cash book problems.

In response to the Deposits, The deposits are now being made on a daily basis, regardless of the total. A deposit will be made daily rather than \$1 or \$100.

In response to the Official Bond, when the bond was paid, the insurance agency stated they would deliver it to the County recorders. That did not happen, at this point the Judges bond has been filed with the county recorders. At the time of the audit the state board of accounts was shown the bond by the City clerk.