

B37727

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

EXAMINATION REPORT
OF
CITY COURT
CITY OF WABASH
WABASH COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED
11/01/2010

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CITY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|------------------------------------|------------------------------|--|
| City Court Judge | Timothy A. Roberts | 01-01-08 to 12-31-11 |
| Mayor | Robert E. Vanlandingham | 01-01-08 to 12-31-11 |
| President of the Common Council | Bryan Dillon Marc Shelley | 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 WABASH

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of the City of Wabash, Wabash County for the year 2009.

STATE BOARD OF ACCOUNTS

July 29, 2010

CITY COURT
CITY OF WABASH
EXAMINATION RESULTS AND COMMENTS

CONDITION OF RECORDS

The following deficiencies, relating to the recordkeeping that were cited in prior Report B35387, were again present during our period of examination:

- (1) Disbursements have to be totaled manually because the computerized records do not provide accurate totals.
- (2) Cash balances on the computerized records did not agree with the manual cashbook.

At all times, the manual and computerized records, subsidiary, 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 responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 4)

REGISTER OF TRUST FUNDS

The detail of the Register of Trust Funds exceeded the Cash Book balance by \$469.48 at December 31, 2009. A similar comment appeared in prior Report B35387.

This record is commonly referred to as the "trust fund register". It is a register wherein money received for the benefit of all persons or parties is entered in detail. The posting to this record is made from the duplicate receipts and checks and from the trust column of the court cash book. Items entered in other columns of the cash book must not be posted in the trust fund register. The total of all unpaid items as shown by the trust fund register must agree with the balance in trust as shown by the court cash book. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 1)

CITY COURT
CITY OF WABASH
EXIT CONFERENCE

The contents of this report were discussed on July 29, 2010, with Timothy A. Roberts, City Court Judge.