

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

AUDIT REPORT

OF

FRANKFORT CITY COURT

CLINTON COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED
01/04/2011

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Judith E. Suter	01-01-08 to 12-31-11
Mayor	Chris Pippenger	01-01-08 to 12-31-11
President of the Common Council	James Moyer	01-01-08 to 12-31-10
President of the Board of Public Works	Chris Pippenger	01-01-08 to 12-31-10
City Judge	George Ponton	01-08-08 to 12-31-11
Court Clerk	Becky Frye	12-15-08 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLINTON COUNTY

We have audited the records of the Frankfort 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 Clinton County for the year 2009.

STATE BOARD OF ACCOUNTS

August 15, 2010

FRANKFORT CITY COURT
AUDIT RESULTS AND COMMENTS

DEPOSITS

As stated in the prior Report B35915, in numerous instances, receipts were deposited later than the next business day. Deposits were held as long as eight days before depositing.

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."

PRESCRIBED FORMS

The following prescribed or approved forms were not used in the manner prescribed:

213CT - City/Town Court Cash Book - an unapproved form is being used in place of the City/Town Court Cash Book.

214CT - City Court Receipt - this form was used but not always completed. Eighteen receipts out of one hundred receipts issued between April 6, 2010 and May 26, 2010 did not have "cash, check, MO, EFT, CC-BC or Other" marked on the receipt. In addition, of eighty-one receipts tested that were issued in the month of December 2009, twenty-one did not have any designation as to the composition of the receipt.

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)

FRANKFORT CITY COURT
EXIT CONFERENCE

The contents of this report were discussed on November 4, 2010, with James Moyer, President of the Common Council; Jim Osbon, Board of Works member; Eric Woods, City Council member; and Judith E. Suter, Clerk-Treasurer.

The contents of this report were discussed on November 4, 2010, with George Ponton, City Judge; and Judith E. Suter, Clerk-Treasurer. The officials concurred with our audit findings.

The contents of this report were discussed November 18, 2010, with Chris Pippenger, Mayor.