

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

AUDIT REPORT

OF

CITY COURT
CITY OF WABASH
WABASH COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED
06/16/2011

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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	Marc Shelley Scott Long	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE CITY OF WABASH

We have audited the records of the City Court for the period from January 1, 2010 to December 31, 2010, 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 Wabash, Wabash County for the year 2010.

May 31, 2011

STATE BOARD OF ACCOUNTS

CITY COURT
CITY OF WABASH
AUDIT RESULTS AND COMMENTS

CONDITION OF RECORDS

The following deficiencies, relating to the recordkeeping that were cited in prior Report B37727, 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 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)

REGISTER OF TRUST FUNDS

The detail of the Register of Trust Funds exceeded the Cash Book balance by \$464 at December 31, 2010. A similar comment appeared in prior Report B37727.

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)

TIMELY RECORDKEEPING

It was noted that on February 28, 2011, the cashbook had not been posted since November 30, 2010. Bank reconciliations also had not been completed since November 30, 2010.

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with Indiana Code 5-15-1-1 et seq., commonly referred to as the Public Records Law.

Indiana Code 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 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
CITY OF WABASH
EXIT CONFERENCE

The contents of this report were discussed on May 31, 2011, with Timothy A. Roberts, City Court Judge.