

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

AUDIT REPORT  
OF  
JEFFERSONVILLE CITY COURT  
CLARK COUNTY, INDIANA  
January 1, 2009 to December 31, 2009



**FILED**  
06/22/2011



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Bank Account Reconcilements .....	4
Unclaimed Money Over Five Years Old .....	4
Exit Conference .....	5

CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Court Clerk	Patty Rush	01-01-09 to 12-31-09
	Jamie Miller	01-01-10 to 12-31-11
Judge	Kenneth C. Pierce, II	01-01-08 to 12-31-11
Mayor	Thomas R. Galligan	01-01-08 to 12-31-11
President of the Common Council	Connie Sellers	01-01-09 to 12-31-09
	Nathan Samuel	01-01-10 to 12-31-10
	Mike Smith	01-01-11 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF JEFFERSONVILLE, CLARK COUNTY, INDIANA

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 Jeffersonville for the year 2009.

STATE BOARD OF ACCOUNTS

March 10, 2011

CITY COURT  
CITY OF JEFFERSONVILLE  
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILEMENTS

Monthly bank reconcilements were not performed during the year 2009. On December 31, 2009, the adjusted bank balance was \$163,013 and the Cash Book balance was \$222,726, resulting in a variance of \$59,713.

The City contracted with an accounting firm to oversee the identification of reconciling differences and to oversee the performance of monthly reconcilements. Based on information presented for examination, all reconciling differences noted at December 31, 2009, were identified by the accounting firm as of November 23, 2010.

IC 5-13-6-1(e) states: "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)

UNCLAIMED MONEY OVER FIVE YEARS OLD

The City Court is holding trust items that are over five years old totaling approximately \$63,630.

IC 32-34-1-20(c) states in part: "Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . . (6) For property or proceeds held by a court or a court clerk, five (5) years after the property or proceeds become distributable. The property or proceeds must be treated as unclaimed property under IC 32-34-3. . . ."

All items that can be legally disbursed should be paid immediately to the person or persons entitled thereto. All fees and funds five or more years old, including outstanding checks, should be scheduled on forms provided by the Attorney General and paid over to the Attorney General as required by IC 32-34-1-20(C)(7). Items should not be allowed to accumulate beyond the five year anniversary date. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 4).

We recommend that the Court review trust items held in trust and specifically identify those trust items that have become distributable.

A similar comment was reported in the prior Report B35650.

CITY COURT  
CITY OF JEFFERSONVILLE  
EXIT CONFERENCE

The contents of this report were discussed on March 10, 2011, with Kenneth C. Pierce, II, Judge; Thomas R. Galligan, Mayor; Patty Rush, former Court Clerk; and Jamie Miller, Court Clerk. The officials concurred with our audit findings.