

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

EXAMINATION REPORT  
OF

CITY COURT  
CITY OF FRANKFORT  
CLINTON COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**  
12/08/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Judith 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	01-01-10 to 12-31-11
President of the Board of Public Works	Chris Pippenger	01-01-08 to 12-31-11
City Judge	George Ponton	01-01-08 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF FRANKFORT

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Financial Statement Examination Report of the City of Frankfort for the year 2010.

STATE BOARD OF ACCOUNTS

November 3, 2011

CITY COURT  
CITY OF FRANKFORT  
EXAMINATION RESULT AND COMMENT

***PRESCRIBED FORMS - COURT***

The following prescribed or approved form was not always used properly:

214CT - City Court Receipt - This form was used but not always completed correctly. Eighteen receipts out of one hundred fifty-eight receipts issued between December 1, 2010 and March 21, 2011, did not have "cash, check, MO, EFT, CC-BC or Other" marked on 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)

CITY COURT  
CITY OF FRANKFORT  
EXIT CONFERENCE

The contents of this report were discussed on November 17, 2011, with George Ponton, City Judge; Judith Suter, Clerk-Treasurer; Eric Woods, Council member; James Moyer, President of the Common Council; and Chris Pippenger, Mayor. The officials concurred with our finding.