

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

AUDIT REPORT

OF

GREENWOOD CITY COURT

JOHNSON COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/28/2012

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CITY COURT OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Debra Burton Jeannine Myers	01-01-11 to 12-31-11 01-01-12 to 12-31-15
Judge	Lewis Gregory	01-01-08 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GREENWOOD CITY COURT, JOHNSON COUNTY

We have audited the records of the Greenwood City Court for the period from January 1, 2011 to December 31, 2011, 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 Greenwood for the year 2011.

STATE BOARD OF ACCOUNTS

July 23, 2012

GREENWOOD CITY COURT
JOHNSON COUNTY
AUDIT RESULTS AND COMMENTS

ANNUAL REPORT

The City's Annual Report was filed in a timely manner; however, it was not reflective of the actual receipts and disbursements as recorded in the unit's ledger. The City contracts with a private CPA firm to prepare their annual report. The City does not have controls in place to verify that the amounts reported in the Annual Report reflect the activity of the City.

The City Court reports their fund activity to the private CPA firm so that City Court fund activity can be included in the City's Annual Report. The City Court was unable to support the numbers reported. Audit adjustments were made to the Annual Report to accurately report the activity of the City Court for the 2011 audit year.

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 Cities and Towns, Chapter 7)

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)

CONDITION OF RECORDS

The amounts reported in the annual report for the City Court were not reflective of the activity at December 31, 2011. Adjustments had to be made to the annual report to reflect the actual activity of the City Court.

The Cash Book for the Court did not reconcile to the bank with a variance of \$869.62. The Court uses two court accounting systems to maintain the trust balances and daily activity.

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GREENWOOD CITY COURT
JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 31, 2012, with Lewis Gregory, Judge; Jeannine Myers, Clerk; Angie McGaha, Director of Court Operations; and Debra Burton, current Assistant Director of Court Operations/former Clerk. The officials concurred with our audit findings.