

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

AUDIT REPORT
OF

CITY COURT
CITY OF BICKNELL

KNOX COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/06/2012

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Gareth Byrer	01-01-11 to 12-31-12
Clerk-Treasurer	Rita Dupire Rebecca L. McGlone	01-01-08 to 12-31-11 01-01-12 to 12-31-15
Mayor	Jon G. Flickinger	01-01-08 to 12-31-15
President of the Common Council	Greg Bourlard Richard Byrer	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of Public Works and Safety	Jon G. Flickinger	01-01-11 to 12-31-12



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 BICKNELL

We have audited the records of the 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of the City of Bicknell for the year 2011.

STATE BOARD OF ACCOUNTS

June 12, 2012

CITY COURT
CITY OF BICKNELL
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies, relating to the recordkeeping, were present during our period of audit:

The receipts were not always completely entered into the cashbook.

Disbursements were not made timely.

Reconciliations for 2011 were not presented for audit.

Indiana Code 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."

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 BICKNELL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 12, 2012, with Gareth Byrer, Judge; Rebecca L. McGlone, Clerk-Treasurer; Jon G. Flickinger, Mayor; and Richard Byrer, President of the Common Council. The officials concurred with our audit finding.