

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

AUDIT REPORT
OF

CITY COURT
CITY OF ALEXANDRIA

MADISON COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/19/2012

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Janet M. Lynch	01-01-08 to 12-31-15
Judge	Honorable Brandy M. Goodman	01-01-08 to 12-31-11
Mayor	Honorable John D. Woods	01-01-08 to 12-31-15
President of the Common Council	Carol Walker Pamuela Luck	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
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TO: THE OFFICIALS OF THE CITY OF ALEXANDRIA, MADISON COUNTY

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 Alexandria for the year 2011.

STATE BOARD OF ACCOUNTS

August 9, 2012

CITY COURT
CITY OF ALEXANDRIA
AUDIT RESULT AND COMMENT

CITY COURT RECORDS - UNIDENTIFIED TRUST ITEMS

In previous years, the Court maintained a manual cashbook to account for financial transactions of the Court. In February 2010, the court installed computerized software to account for the transactions and cash balances of the Court. The Court also opened a new bank account that reconciled with the computerized Court records. Amounts remaining in the manual cashbook were transferred to the computerized system and deposited into the new bank account during 2010 and 2011 as amounts were identified. However, a detailed trust register for the manual cashbook was not maintained. Therefore, some amounts still remained in the old bank account that were related to trust items recorded in the manual cashbook that could not be identified.

Comments have appeared in previous reports regarding the unidentified trust amounts in the manual cashbook.

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)

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 ALEXANDRIA
EXIT CONFERENCE

The contents of this report were discussed by phone on July 31, 2012, with the Honorable Brandy M. Goodman, Judge.

The contents of this report were discussed on August 9, 2012, with Janet M. Lynch, Clerk-Treasurer; Honorable John D. Woods, Mayor; and Pamuela Luck, President of the Common Council. The officials concurred with our audit finding.