

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

AUDIT REPORT

OF

TERRE HAUTE CITY CLERK

VIGO COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
01/17/2013

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Chuck Hanley	01-01-08 to 12-31-15
President of the City Council	John Mullican Don Morris	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of Works	William D. Lower Robert Murray	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF TERRE HAUTE

We have audited the records of the City Clerk 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 Terre Haute for the year 2011.

STATE BOARD OF ACCOUNTS

August 7, 2012

TERRE HAUTE CITY CLERK
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS (Applies to City Clerk)

Records presented for audit for the Clerk's Bond Ledger and Trust Ledger show that a new software program was implemented during 2011. During our audit, a reconciliation from both systems to the cash balance further showed that the old system detail was \$6,276 less than the cash balance and the new system cash was \$540 less than the detail.

At all times, the manual and 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)

TERRE HAUTE CITY CLERK
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2012, with Michelle Edwards, Chief Deputy City Clerk. The official concurred with our audit finding.