

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

EXAMINATION REPORT
OF

CITY COURT
CITY OF KNOX
STARKE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
01/17/2013

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CITY COURT OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Angela K. Jesuit	01-01-11 to 12-31-12
Judge	Charles F. Hasnerl	01-01-08 to 12-31-15



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 KNOX CITY COURT

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of the City of Knox for the year 2011.

STATE BOARD OF ACCOUNTS

September 18, 2012

CITY COURT
CITY OF KNOX
EXAMINATION RESULTS AND COMMENTS

CITY COURT RECONCILEMENTS TO THE BANK BALANCE

The City Court Clerk was unable to provide for our audit a reconciliation of the Odyssey system Cash Book balance with the bank balance. The Court began using the Odyssey system in November 2010. The December 31, 2011 Odyssey system bank account balance was \$159,140. The December 31, 2011 account balance report was \$91,665. The Clerk's records included outstanding checks for each month, but no cumulative outstanding check list for the Odyssey system.

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. (IC 5-13-6-1(e))

CITY COURT TRUST AND CASH BONDS REGISTERS

The City Court Clerk was unable to provide for our audit the trust register or the cash bonds register for the pre-Odyssey funds. The pre-Odyssey Cash Book shows the December 31, 2011 balances in the trust funds and cash bonds were \$54,212 and \$87,858, respectively.

This record is commonly referred to as the "trust fund register." It is a register wherein money received for the benefit of all persons or parties is entered in detail. The posting to this record is made from the duplicate receipts and checks and from the trust column of the court cash book. Items entered in other columns of the cash book must not be posted in the trust fund register. The total of all unpaid items as shown by the trust fund register must agree with the balance in trust as shown by the court cash book. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 1)

CITY COURT DEPOSIT SLIPS

City Court deposit slips were not presented for audit. We were unable to determine if receipts were deposited intact.

All funds shall be deposited in the same form in which they were received. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 4)

CITY COURT
CITY OF KNOX
EXAMINATION RESULTS AND COMMENTS
(Continued)

CITY COURT FEES

The City Court has numerous fee balances that have not been paid to the State, County, or City in a timely manner. The following schedule shows fee balances as of December 31, 2011, in the pre-Odyssey Cash Book. All of the fee balances were the same at January 1, 2011, except for the State, which has been the same balance since March 31, 2011, and the Drug Screen, which has been the same balance since April 30, 2011.

State	\$ (64)
County	1,524
City/Town	1,948
Child Restraint Violations	25
Infraction Deferral	1,810
Pretrial Diversion	1,452
Document Storage Fees	197
Late Payment Fees	400
Domestic Violence Fees	400
City Share Judicial Salaries Fee	401
10% Bond fee	1,430
Jury Fees	196
LECE	320
Drug Screen	<u>6,747</u>
 Total	 <u>\$ 16,786</u>

All State Fines and Forfeitures, Infraction Judgments, Overweight Vehicle Fines, State User Fees, Special Death Benefit Fees, Marijuana Eradication Fees, and Jury Fees are to be sent to the county auditor by the court on a monthly basis. The county's and city's/town's share of court costs, any city/town fines, document fees, administrative fees, facsimile fees, document storage fees, late payment fees, probation fees, credit card service fees, user fees or other items shall be remitted to the city/town fiscal officer on a monthly basis. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 1)

CITY COURT
CITY OF KNOX
EXIT CONFERENCE

The contents of this report were discussed on September 18, 2012, with Angela K. Jesuit, Clerk; Charles F. Hasnerl, Judge; and Rick L. Chambers, Mayor.