

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

AUDIT REPORT
OF

CITY CLERK
CITY OF ELKHART
ELKHART COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
11/20/2013

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Clerk	Sue M. Beadle	01-01-12 to 12-31-15
President of the Common Council	Tonda L. Hines Ronald D. Troyer	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the Board of Public Works	Michael C. Machlan	01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF ELKHART

We have audited the records of the City Clerk for the period from January 1, 2012 to December 31, 2012, 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 Elkhart for the year 2012.

STATE BOARD OF ACCOUNTS

March 13, 2013

CITY CLERK
CITY OF ELKHART
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

The amount of outstanding checks used in the bank reconciliation is not accurate. The outstanding check list shows all older outstanding checks (written before January 1, 2012) as one amount. The listing of individual checks that make up this amount is \$535.06 less than the amount stated on the bank reconciliation.

Indiana Code 5-13-6-1(e) states in part: "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."

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)

CITY CLERK
CITY OF ELKHART
EXIT CONFERENCE

The contents of this report were discussed on March 13, 2013, with Sue M. Beadle, City Clerk.

The contents of this report were discussed on September 25, 2013, with Stephen J. Malone, Controller; Dick Moore, Mayor; and Ronald D. Troyer, President of the Common Council.