

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

SUPPLEMENTAL EXAMINATION REPORT
OF

TOWN COURT
TOWN OF WHITESTOWN
BOONE COUNTY, INDIANA

January 1, 2011 to December 31, 2012



FILED
11/22/2013

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TOWN OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Debra Zachelmeyer Amanda Andrews	01-01-08 to 12-31-11 01-01-12 to 12-31-15
Town Court Judge	Sandra Vogt James Emerson	01-01-08 to 12-31-11 01-01-12 to 12-31-15
Town Court Clerk	Johnetta Wills	03-01-08 to 12-31-13
President of the Town Council	Dawn Semmler Julie Whitman	01-01-11 to 09-23-13 09-24-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF WHITESTOWN, BOONE COUNTY, INDIANA

We have examined the records of the Town Court for the period from January 1, 2011 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 Examination Results and Comments. The financial transactions of this office are reflected in the Biennial Report of the Town of Whitestown, Boone County, for the years 2011 and 2012.

STATE BOARD OF ACCOUNTS

September 30, 2013

TOWN COURT
TOWN OF WHITESTOWN
EXAMINATION RESULTS AND COMMENTS

DEPOSITS

Receipts were deposited later than the next business day for 38 percent of receipts tested.

Indiana Code 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance . . ."

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for examination. The manner in which the computerized ledgers are maintained by the Town Court does not determine a cash balance at the end of each month so that a reconciliation can be performed. A review of bank and ledger activity for the audit period determined that there was an unidentified cash long of \$2,198.48 at December 31, 2012.

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."

TOWN COURT
TOWN OF WHITESTOWN
EXIT CONFERENCE

The contents of this report were discussed on October 28, 2013, with Debbie Zachelmeyer, former Clerk-Treasurer.

The contents of this report were discussed on November 5, 2013, with James Emerson, Town Court Judge; Amanda Andrews, Clerk-Treasurer; Johnetta Wills, Town Court Clerk; and Julie Whitman, President of the Town Council.