

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

EXAMINATION REPORT  
OF

CITY COURT  
CITY OF WABASH  
WABASH COUNTY, INDIANA

January 1, 2012 to December 31, 2012



**FILED**  
12/02/2013



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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Court Judge	Timothy A. Roberts	01-01-12 to 12-31-15
Mayor	Robert E. Vanlandingham	01-01-12 to 12-31-15
President of the Common Council	Margaret Salb Bryan W. Dillon	01-01-12 to 12-31-12 01-01-13 to 12-31-13



**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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE CITY OF WABASH

We have examined the records of the City Court 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of the City of Wabash for the year 2012.

STATE BOARD OF ACCOUNTS

November 12, 2013

CITY COURT  
CITY OF WABASH  
EXAMINATION RESULTS AND COMMENTS

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were incorrect. Reconcilements prepared by the City Court Clerk contained inaccurate deposits in transit, outstanding check lists and unidentified variances of \$644. A similar comment appeared in prior Report B40965.

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."

***CONDITION OF RECORDS***

The following deficiencies, relating to the recordkeeping that were cited in prior Report B40965, were again present during our period of examination.

1. Disbursements have to be totaled manually because the computerized records do not provide accurate totals.
2. Cash balances on the computerized Cash Book did not agree with the manual Cash Book summary spreadsheet.
3. Some receipts were not posted to the computerized Cash Book.
4. Some court collections were disbursed from an incorrect type of court collection.
5. Some collections balances from February 2012 to March 2012 were footed incorrectly and subsequently carried forward at incorrect amounts.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 4)

CITY COURT  
CITY OF WABASH  
EXIT CONFERENCE

The contents of this report were discussed on November 12, 2013, with Timothy A. Roberts, City Court Judge, and Bryan W. Dillon, President of the Common Council.