

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

EXAMINATION REPORT
OF

TOWN COURT
TOWN OF CUMBERLAND
MARION AND HANCOCK COUNTIES, INDIANA

January 1, 2012 to December 31, 2012



FILED
04/16/2015

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials	2
Transmittal Letter	3
Examination Result and Comment: Bank Account Reconciliation	4
Exit Conference.....	5

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Grace Heck (Vacant) Erica Salmon	01-01-11 to 11-28-14 11-29-14 to 11-30-14 12-01-14 to 12-31-15
Judge	Honorable Leroy M. Wheeler	01-01-12 to 12-31-15
President of the Town Council	Mark Reynold Joe Siefker	01-01-12 to 08-20-13 08-21-13 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 TOWN OF CUMBERLAND

We have examined the records of the Town 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of the Town of Cumberland for the year 2012.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

January 22, 2015

TOWN COURT
TOWN OF CUMBERLAND
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATION

A detailed bank reconciliation for December 31, 2012, was not provided for examination. Town Court personnel compared the receipts and disbursements shown in the Town Court's computer software system to deposits and checks cleared by the bank on a monthly basis. However, reconciliations between the fund balance and the bank account balance were not performed.

During the course of the examination, multiple computer reports were used to determine if the fund balance reconciled to the bank balance as of December 31, 2012. As of December 31, 2012, we identified cash short in the amount of \$1,098; however, there could have been other reconciling items that we could not identify based on the reports that we were provided.

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 CUMBERLAND
EXIT CONFERENCE

The contents of this report were discussed on January 22, 2015, with Honorable Leroy M. Wheeler, Judge; Grace Heck, former Clerk-Treasurer; Erica Salmon, Clerk-Treasurer; and Joe Siefker, President of the Town Council.