

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF WHITING

LAKE COUNTY, INDIANA

January 1, 2011 to December 31, 2014



**FILED**  
02/15/2016



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
City Court:	
Examination Result and Comment:	
City Court Cash and Investment Balance .....	6
Exit Conference .....	7

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Court Judge	Ann P. Likens	01-01-11 to 12-31-15
Clerk-Treasurer	Mark S. Adam (Vacant) John T. Haynes	01-01-08 to 11-01-13 11-02-13 to 11-03-13 11-04-13 to 12-31-15
Mayor	Joseph M. Stahura	01-01-08 to 12-31-15
President of the Board of Public Works	Joseph M. Stahura	01-01-08 to 12-31-15
President Pro Tempore of the Common Council	Chris Sarvanidis	01-01-11 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF WHITING, LAKE COUNTY, INDIANA

This report is supplemental to our examination report of the City of Whiting (City), for the period from January 1, 2011 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the City. It should be read in conjunction with our Financial Statement Examination Report of the City, which provides our opinions on the City's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Result and Comment contained herein describes the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

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

August 26, 2015

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CITY COURT  
CITY OF WHITING

CITY COURT  
CITY OF WHITING  
EXAMINATION RESULT AND COMMENT

***CITY COURT CASH AND INVESTMENT BALANCE***

The Court Clerk maintains a manually posted Cash Book which, according to court officials, is the official record of the Court. The Court Clerk also enters transactions using the County's Court View software program which is utilized by the various City and Town Courts throughout Lake County.

The cash and investment balance per the Court View system exceeds the cash and investment balance of the manually posted cash book by \$57,874. The reported cash and investment balance as of December 31, 2014, was \$57,362; however, the Court View year-end balance was \$115,236. The difference between the Court View cash and investment balance and the reported cash and investment balance is attributed to the following: Court View has not been updated to include outstanding bond balances prior to 2007 and disbursements for remittances of collections and cash bond activity were made using hand-written checks instead of Court View electronically generated checks. Some of these disbursements have not been subsequently entered into Court View.

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 City and Town Courts, Chapter 4)

CITY COURT  
CITY OF WHITING  
EXIT CONFERENCE

The contents of this report were discussed on August 26, 2015, with Ann P. Likens, City Court Judge; Wanda Unate, Court Clerk; Joseph M. Stahura, Mayor; John T. Haynes, Clerk-Treasurer; Chris Sarvanidis, President Pro Tempore of the Common Council; and Denise L. Sejna, City Attorney.