

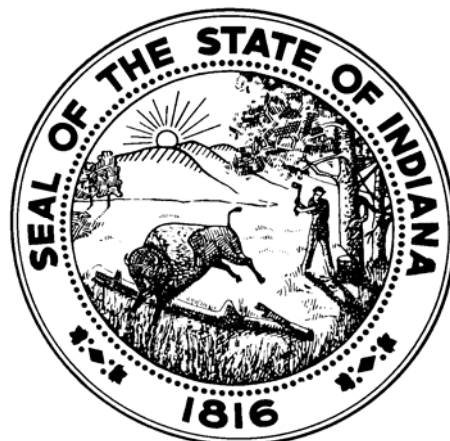
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT

OF

CITY COURT
CITY OF WABASH
WABASH COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

05/10/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
City Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Condition of Records	4
Register of Trust Funds	4
Exit Conference	5

CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Court Judge	Timothy A. Roberts	01-01-04 to 12-31-07
Mayor	Robert E. Vanlandingham	01-01-04 to 12-31-07
President of the Common Council	Harold V. Chatlosh Scott A. Long	01-01-06 to 12-31-06 01-01-07 to 12-31-07



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 CITY OF WABASH

We have audited the records of the City Court for the period from January 1, 2006 to December 31, 2006, 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 Financial Report of the City of Wabash, Wabash County for the year 2006.

STATE BOARD OF ACCOUNTS

April 25, 2007

CITY COURT
CITY OF WABASH
AUDIT RESULTS AND COMMENTS

CONDITION OF RECORDS

The following deficiencies, relating to the recordkeeping that were cited in the prior Report B27069, were again present during our period of audit:

1. Record balances were not reconciled to depository balances during the year.

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."

2. An adequate detail of disbursements was not maintained. Disbursements have to be totaled manually because the computerized records do not provide accurate totals.
3. Cash balances on the computerized records did not agree with the manual cashbook.

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)

REGISTER OF TRUST FUNDS

The Register of Trust Funds was not reconciled to the Cash Book during the period under audit. A similar comment appeared in prior Report B27069.

This record is commonly referred to as the "trust fund register". It is a register wherein money received for the benefit of all persons or parties is entered in detail. The posting to this record is made from the duplicate receipts and checks and from the trust column of the court cash book. Items entered in other columns of the cash book must not be posted in the trust fund register. The total of all unpaid items as shown by the trust fund register must agree with the balance in trust as shown by the court cash book. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 1)

CITY COURT
CITY OF WABASH
EXIT CONFERENCE

The contents of this report were discussed on April 25, 2007, with Timothy A. Roberts, City Court Judge. The official concurred with our audit findings.