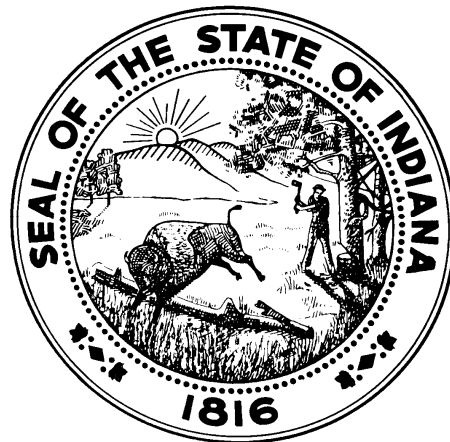


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF

CITY COURT
CITY OF WABASH
WABASH COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED
12/28/2009

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
City Officials	2
Transmittal Letter	3
Examination Results and Comments:	
Condition of Records	4
Register of Trust Funds	4
Exit Conference.....	5
Official Response	6-13

CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Court Judge	Timothy A. Roberts	01-01-08 to 12-31-11
Mayor	Robert E. Vanlandingham	01-01-08 to 12-31-11
President of the Common Council	Margaret Salb Bryan Dillon	01-01-08 to 12-31-08 01-01-09 to 12-31-09



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 examined the records of the City Court for the period from January 1, 2008 to December 31, 2008, 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 Examination Report of the City of Wabash, Wabash County for the year 2008.

STATE BOARD OF ACCOUNTS

November 5, 2009

CITY COURT
CITY OF WABASH
EXAMINATION RESULTS AND COMMENTS

CONDITION OF RECORDS

The following deficiencies, relating to the recordkeeping that were cited in the prior Report B32112, 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 records did not agree with the manual cashbook.

At all times, the manual and 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 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 detail of the Trust Fund Register exceeded the Cash Book balance by \$527.48 at December 31, 2008. A similar comment appeared in prior Report B32112.

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 November 5, 2009, with Timothy A. Roberts, City Court Judge. The official response has been made a part of this report and may be found on pages 6 through 13.

October 14 2009

To: Charlie Pride Indiana State Board of Accounts:
From: Tim Roberts Judge, Wabash City Court

Reference 2008 audit of Wabash City Court

I submit the following information for your consideration.

1. The audit of the Wabash City Court for 2008 has evidently revealed that there is a variance between the trust and the cash book totaling \$627.80.
2. There has been a shortage in the cash book for the past several years.
3. Each of those years the person performing the audit has indicated that since the bookkeeping of the court in the past has not been good that we should continue and see if the amount that the books were off was repeated at later audits.
4. It appears that the amount off has been essentially the same for the at least the last two years.
5. I hired an independent bookkeeper to keep the court's books.
6. There has never been any indication that anyone has stolen money from the court at any time before or since I have been the Judge.
7. I believe the shortage in the cash book goes back to 2003.
8. In 2003 while apparently performing the 2002 audit the State Board of Accounts auditor determined that the Wabash City Court was in possession of \$4754.19 in excess funds that the Auditor indicated was Unidentified Trust Funds.
9. The auditor instructed the Court Clerk to disperse those funds to the Division of Unclaimed Property which the Auditor did.
10. The State Board of Accounts Auditor was aware at that time that the full time Court Clerk was not keeping the court records accurately. (She was not even reconciling the checking account at that time.) The Clerk was also not tracking the unpaid trust.
11. I don't believe that those funds were ever identified and highly doubt there was any documentation sent along with the check that was issued to the Division of unclaimed property.
12. It isn't reasonable that a small operation like the Wabash City Court would generate that level of unidentified trust.

13. I pointed all these facts out to the current State Board of Accounts Auditor and she indicated that if I could identify the funds in question that possibly they could be returned. I told her there is no way that I could possibly do that because the funds that were sent were not identified.

I have included:

A copy of the check # 10084 written to the Division of Unclaimed Property.

A copy of the auditors worksheet from 2003.

A copy of the auditors worksheet for year 2008.

Thank you


Timothy A Roberts

Judge:

Wabash City Court

Source: w/p's as noted

Purpose: recap the ending balance as of 12/31/08, as determined by SBA

Conclusion: the trust balance used in the bank reconciliation, does agree with

EX.3

D.6.2
Balance
at 12/31/08

Bank	11,450.35
Cash Change	100.00
DIT	890.36
O/S Cks	(2,835.52)
Bank Error 2005	30.00
Bank Error 2006	20.00
NSF 2005	20.00
Prior Audit Unidentified06	(124.47)
Prior Audit Unidentified07	0.30
Current Audit Unidentified	0.01
	-
	-
	-
	-
	-
	-
Balance per cashbook	<u>9,551.03</u>

Variance - cash necessary to balance (627.80)

Variance between Trust and Cashbook	527.48	D.6.3
Cash change not included in cashbook unidentified	100.00	
	0.32	
Total variance	<u>627.80</u>	

Bank on chart compared to ~~spread~~ Vickie's spread sheet -



WABASH CITY COURT
23 W. MARKET ST.
WABASH, INDIANA 46982

FIRST FEDERAL OF WABASH
WABASH, INDIANA
71-7082740

10078

12/22/2003

20.00

THIRTY AND 00/100

PAY TO THE ORDER OF
EUNICE JAMEZYN
26 LAFAYETTE ST.
WABASH, IN 46982

Sybilma Christie

PO10078P 42749709954 560012973102P /0000002000P

12/22/2003 10078 \$20.00

WABASH CITY COURT
23 W. MARKET ST.
WABASH, INDIANA 46982

FIRST FEDERAL OF WABASH
WABASH, INDIANA
71-7082740

10086

12/23/2003

20.00

THIRTY AND 00/100

PAY TO THE ORDER OF
CD SNYDER
1638 PETERSON DR
WABASH, IN 46982

Sybilma Christie

PO10086P 42749709954 560012973102P /0000002000P

12/23/2003 10086 \$20.00

WABASH CITY COURT
23 W. MARKET ST.
WABASH, INDIANA 46982

FIRST FEDERAL OF WABASH
WABASH, INDIANA
71-7082740

10080

12/16/2003

20.00

THIRTY AND 00/100

PAY TO THE ORDER OF
DON & DONNA BEVER
1832 E. 230 S.
WABASH, IN 46982

Sybilma Christie

PO10080P 42749709954 560012973102P /0000002000P

12/16/2003 10080 \$20.00

WABASH CITY COURT
23 W. MARKET ST.
WABASH, INDIANA 46982

FIRST FEDERAL OF WABASH
WABASH, INDIANA
71-7082740

10087

12/23/2003

10.00

TEN AND 00/100

PAY TO THE ORDER OF
C.D. SNYDER
1638 PETERSON DR
WABASH, IN 46982

Sybilma Christie

PO10087P 42749709954 560012973102P /0000001000P

12/23/2003 10087 \$10.00

WABASH CITY COURT
23 W. MARKET ST.
WABASH, INDIANA 46982

FIRST FEDERAL OF WABASH
WABASH, INDIANA
71-7082740

10081

12/19/2003

50.00

FIFTY AND 00/100

PAY TO THE ORDER OF
ASH STREET CLINIC
400 ASH STREET
WABASH, IN 46982

Sybilma Christie

PO10081P 42749709954 560012973102P /0000002000P

12/19/2003 10081 \$50.00

WABASH CITY COURT
23 W. MARKET ST.
WABASH, INDIANA 46982

FIRST FEDERAL OF WABASH
WABASH, INDIANA
71-7082740

10088

12/23/2003

270.00

TWO HUNDRED SEVENTY AND 00/100

PAY TO THE ORDER OF
JOE E. RICHTER, DDS
632 MANCHESTER AVE.
WABASH, IN 46982

Sybilma Christie

PO10088P 42749709954 560012973102P /00000027000P

12/23/2003 10088 \$270.00

WABASH CITY COURT
23 W. MARKET ST.
WABASH, INDIANA 46982

FIRST FEDERAL OF WABASH
WABASH, INDIANA
71-7082740

10082

12/16/2003

10.00

TEN AND 00/100

PAY TO THE ORDER OF
EUGENE HUNT
402 SO. 4TH ST.
WABASH, IN 46982

Sybilma Christie

PO10082P 42749709954 560012973102P /0000001000P

12/16/2003 10082 \$10.00

WABASH CITY COURT
23 W. MARKET ST.
WABASH, INDIANA 46982

FIRST FEDERAL OF WABASH
WABASH, INDIANA
71-7082740

10089

12/24/2003

143.90

ONE HUNDRED FORTY THREE AND 90/100

PAY TO THE ORDER OF
DR. ROBERT BECKETT, DDS
1148 N. CABE ST. STE C
WABASH, IN 46982

Sybilma Christie

PO10089P 42749709954 560012973102P /0000014390P

12/24/2003 10089 \$143.90

WABASH CITY COURT
23 W. MARKET ST.
WABASH, INDIANA 46982

FIRST FEDERAL OF WABASH
WABASH, INDIANA
71-7082740

10084

12/23/2003

4,754.19

FOUR THOUSAND SEVEN HUNDRED FIFTY FOUR AND 19/100

PAY TO THE ORDER OF
DIVISION OF UNCLAIMED PROPERTY
402 W. WASHINGTON ST.
INDIANAPOLIS, IN 46204-2770

Sybilma Christie

PO10084P 42749709954 560012973102P /0000475419P

12/23/2003 10084 \$4,754.19

WABASH CITY COURT
23 W. MARKET ST.
WABASH, INDIANA 46982

FIRST FEDERAL OF WABASH
WABASH, INDIANA
71-7082740

10090

12/30/2003

20.00

THIRTY AND 00/100

PAY TO THE ORDER OF
HOWARD RENTALS
408 W. MARKET ST.
WABASH, IN 46982

Sybilma Christie

PO10090P 42749709954 560012973102P /0000002000P

12/30/2003 10090 \$20.00

WABASH CITY COURT
23 W. MARKET ST.
WABASH, INDIANA 46982

FIRST FEDERAL OF WABASH
WABASH, INDIANA
71-7082740

10085

12/18/2003

10.00

TEN AND 00/100

PAY TO THE ORDER OF
MICHAEL GROSSNICHLE
P.O. BOX 921
WABASH, IN 46982

Sybilma Christie

PO10085P 42749709954 560012973102P /0000002000P

12/18/2003 10085 \$10.00

WABASH CITY COURT
23 W. MARKET ST.
WABASH, INDIANA 46982

FIRST FEDERAL OF WABASH
WABASH, INDIANA
71-7082740

10091

12/23/2003

20.00

THIRTY AND 00/100

PAY TO THE ORDER OF
DOUG & JANET HARVEY
P.O. BOX 38
LAKETON, IN 46943

Sybilma Christie

PO10091P 42749709954 560012973102P /0000002000P

12/23/2003 10091 \$20.00

Wabash City Court
Abstract of Cash Book
2003

	Court Costs		City 2	State Fines 3	(Infr Judge) Monthly User Fees Deferral 2	City Fines 2	Document Fees 2	Law Enforce Fees WPD	Law Enforce Fees ISP
	State 3	County 1							
Bal 1-1-03	1,365.50	0.00	0.00		2,430.50	397.00	371.21	48.00	0.00
Receipts:									
January	2,577.75	951.32	1,221.25	676.00	7,150.00	526.50	7.75	69.00	6.00
February	2,117.50	757.50	950.00	943.00	4,639.00	165.00		36.00	12.00
March	2,073.50	757.75	928.75	655.50	3,190.00	577.00	1.32	39.00	3.00
April	1,968.25	678.00	864.75	106.00	3,264.00	132.50		12.00	
May									
June									
July									
August									
September									
October									
November									
December									
Total	8,737.00	3,144.57	3,964.75	2,380.50	18,243.00	1,401.00	9.07	156.00	21.00
Disb:									
January	946.32		1,215.00	676.00	7,040.00	526.50	7.75	69.00	6.00
February	782.50		956.25	943.00	4,749.00	165.00		36.00	12.00
March	757.75		928.75	655.50	3,190.00	577.00	1.32	39.00	3.00
April	678.00		864.75	106.00	3,264.00	132.50		12.00	
May									
June									
July									
August									
September									
October									
November									
December									
Total	0.00	3,144.57	3,964.75	2,380.50	18,243.00	1,401.00	9.07	156.00	
End Bal 12-31-2003	10,102.50	0.00	0.00	0.00	2,430.50	397.00	371.21	48.00	

Wabash City Court
Abstract of Cash Book
2003

	Court Costs			(Infr. Judge) Monthly User Fees Deferral			City Fines	Document Fees	Law Enforce Fees WPD	Law Enforce Fees ISP
	State	County	City	State Fines	2	2	2	2	2	2
Bal 1-1-03	1,365.50	0.00	0.00							0.00
Receipts:										
January	2,577.75	951.32	1,221.25	676.00	7,150.00	526.50	7.75	69.00	6.00	
February	2,117.50	757.50	950.00	943.00	4,639.00	165.00		36.00		
March										
April										
May										
June										
July										
August										
September										
October										
November										
December										
Total	4,695.25	1,708.82	2,171.25	1,619.00	11,789.00	691.50	7.75	105.00	6.00	
Disb:										
January		946.32	1,215.00	676.00	7,040.00	526.50	7.75	69.00	6.00	
February		762.50	956.25	943.00	4,749.00	165.00		36.00		
March										
April										
May										
June										
July										
August										
September										
October										
November										
December										
Total	0.00	1,708.82	2,171.25	1,619.00	11,789.00	691.50	7.75	105.00	6.00	
END BAL. 12-31-2003	6,060.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Highway Work Zone	Trust Identified Balance	Ambulance Past Dues	Jury Fees	Vehicle Fines STATE	Interest 2	Clerk Perp Fund 2	Trust Funds Unidentified	37,624.00 Identified Balance TRUST	Sewage Delinquents	Automated Record Fee	Document Storage Fee	Totals
5.50	0.00				28.08		4,754.19			295.00	4,834.17	
11.50	256.17	2,295.74	178.00		24.51	100.00		6,005.17	731.63	662.00	272.00	23,708.54
7.00		4,146.60	114.00		18.22	225.00		9,491.54	2,224.90	517.00	215.00	26,581.01
18.50	256.17	6,442.34	292.00	0.00	42.73	325.00	0.00	15,496.71	2,956.53	1,474.00	487.00	50,289.55
		2,295.74	176.00		28.08	100.00		6,005.17	731.63			19,809.44
		4,146.60	116.00		24.51	225.00		9,491.54	2,224.90		304.00	24,156.05
		6,442.34	292.00	0.00	52.59	325.00	0.00	15,496.71	2,956.53	0.00	304.00	43,967.49
24.00	256.17	0.00	0.00	0.00	18.22	0.00	4,754.19	0.00	0.00	1,474.00		6,372.06

15,500