

B37244

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

AUDIT REPORT
OF

CITY CLERK
CITY OF ELKHART
ELKHART COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED
07/21/2010

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Sue M. Beadle	01-01-08 to 12-31-11
President of the Common Council	Roderic Roberson Dave Osborne	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of Public Works	Arvis Dawson Michael Machlan	01-01-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF CITY OF ELKHART

We have audited the records of the City Clerk for the period from January 1, 2009 to December 31, 2009, 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 Report of the City of Elkhart for the year 2009.

STATE BOARD OF ACCOUNTS

May 20, 2010

CITY CLERK
CITY OF ELKHART
AUDIT RESULTS AND COMMENTS

TRUST REGISTER

The City Clerk's detailed Trust Register was not in balance with the City Clerk's Cash Book cash balance at December 31, 2009. The Cash Book balance exceeds the detail trust register by \$676.

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 personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CASH BOND REGISTER

The City Clerk's detailed Cash Bond Register was not in balance with the City Clerk's Cash Book cash balance at December 31, 2009. The Cash Book balance exceeds the detail cash bond register by \$321

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 personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CITY CLERK
CITY OF ELKHART
EXIT CONFERENCE

The contents of this report were discussed on May 20, 2010, with Sue M. Beadle, Clerk.