

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

AUDIT REPORT
OF

TOWN COURT
TOWN OF MOORESVILLE
MORGAN COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
04/23/2012

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TOWN OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sandra Perry	01-01-11 to 12-31-15
Judge	Susan J. Leib	01-01-11 to 12-31-15
President of the Town Council	George Watkins	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF MOORESVILLE, MORGAN COUNTY, INDIANA

We have audited the records of the Town Court for the period from January 1, 2011 to December 31, 2011, 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 Result and Comment. The financial transactions of this office are reflected in the Financial Statement and Federal Single Audit Report of Town of Mooresville for the year 2011.

STATE BOARD OF ACCOUNTS

April 3, 2012

TOWN COURT
TOWN OF MOORESVILLE
AUDIT RESULT AND COMMENT

RECONCILIATION OF TOWN COURT TRUST REGISTER

Posting errors were not discovered in a timely manner because reconcilements were not made between the Town Court Register of Trust subsidiary ledgers and the control account. A similar comment appeared in prior reports.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledgers, 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)

TOWN COURT
TOWN OF MOORESVILLE
EXIT CONFERENCE

The contents of this report were discussed on April 3, 2012, with Susan J. Leib, Judge, and Carol Pkosz, Court Clerk.