

B40655

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, 2011 to December 31, 2011



FILED
07/31/2012

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Clerk	Sue M. Beadle	01-01-08 to 12-31-15
President of the Common Council	Brent Curry Tonda L. Hines	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of Public Works	Michael C. Machlan	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

We have audited the records of the City Clerk 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of the City of Elkhart for the year 2011.

STATE BOARD OF ACCOUNTS

April 12, 2012

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's cash balance at December 31, 2011. The detail trust register is higher than the cash book balance by \$772. A similar comment appeared in prior Reports B38708 and B37244.

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)

CASH BOND REGISTER

The City Clerk's detailed Cash Bond Register was not in balance with the City Clerk's cash book's cash balance at December 31, 2011. The cash book balance is higher than the detail cash bond register by \$2,338. A similar comment appeared in prior Reports B38708 and B37244.

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)

OUTSTANDING CHECKS

The total shown as outstanding checks on the bank reconciliation for the Trust account does not agree with the detailed list of outstanding checks. Outstanding check numbers 11540-14307 in the amount of \$5,070 are not listed individually on the bank reconciliation. The City Clerk compiled a list detailing the check numbers and individual amounts that comprise the total amount of \$5,070. The checks are dated from February 4, 2005 through November 19, 2007. Total amount on the list compiled by the Clerk is \$4,882. The difference is (\$188).

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 CLERK
CITY OF ELKHART
EXIT CONFERENCE

The contents of this report were discussed on April 12, 2012, with Sue M. Beadle, City Clerk. The official concurred with our audit findings.