

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

AUDIT REPORT

OF

NEW CASTLE CITY COURT

HENRY COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/01/2012

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Janice I. Lavarney Christy York	01-01-10 to 12-31-11 01-01-12 to 12-31-15
Mayor	Jim Small Greg York	01-01-10 to 12-31-11 01-01-12 to 12-31-15
City Court Judge	Donald Hamilton Joe Lansing	01-01-10 to 12-31-11 01-01-12 to 12-31-15
President of the Common Council	Sandy York Mark Koger	01-01-10 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF NEW CASTLE, HENRY COUNTY, INDIANA

We have audited the records of the New Castle City 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 Annual Report of Henry County for the year 2011.

STATE BOARD OF ACCOUNTS

May 30, 2012

NEW CASTLE CITY COURT
HENRY COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. We tested 42 official receipts issued during the month of December 2011 and 34 of the receipts were not deposited in a timely manner as required by statute.

Indiana Code 5-13-6-1(d) states: "A city (other than a consolidated city) or a town shall deposit funds not later than the next business day following the receipt of the funds in depositories (1) selected by the city or town as provided in an ordinance adopted by the city or the town; and (2) approved as depositories of state funds."

NEW CASTLE CITY COURT
HENRY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 30, 2012, with Joe Lansinger, City Court Judge, and Christi Brock, City Court Clerk. The officials concurred with our audit finding.