

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765**

AUDIT REPORT
OF
CLERK OF THE CIRCUIT COURT
CASS COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
09/29/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Linda Crimmins	01-01-05 to 12-31-08
President of the County Council	Stephen D. Sims Chod H. Gibson	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Richard L. Rusk Richard Eller	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CASS COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2005 to December 31, 2005, 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 Cass County for the year 2005.

STATE BOARD OF ACCOUNTS

August 29, 2006

CLERK OF THE CIRCUIT COURT
CASS COUNTY
AUDIT RESULT AND COMMENT

TRUST BALANCES NOT RECONCILED TO CASH BOOK

At December 31, 2005, the total of the balances in the Clerk's Register of Fees and Funds Held in Trust did not agree with the balance shown in the cash book.

The total of all unpaid items as shown by the trust fund register must agree with the balance in trust as shown by the cash book. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 4)

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 Clerks of the Circuit Courts of Indiana, Chapter 13)

CLERK OF THE CIRCUIT COURT
CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 29, 2006, with Linda Crimmins, Clerk; Richard L. Rusk, County Commissioner; Steven Kain, County Commissioner; and Thomas Keplar, County Councilman. The officials concurred with our audit finding.