

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

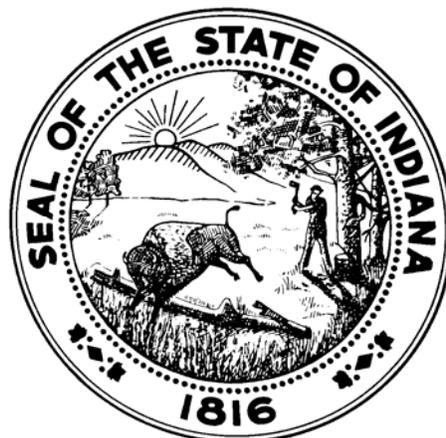
AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

HENDRICKS COUNTY, INDIANA

January 1, 2003 to September 15, 2004



**FILED**  
10/18/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Sharon G. Dugan Cindy Spence	01-01-01 to 12-31-04 01-01-05 to 12-31-07
President of the County Council	Wayne Johnson Jay R. Puckett Larry Hesson	01-01-03 to 12-31-03 01-01-04 to 12-31-04 01-01-05 to 12-31-06
President of the Board of County Commissioners	Linda Palmer – Ryser Ed Schrier David A. Wicker	01-01-03 to 12-31-04 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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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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TO: THE OFFICIALS OF HENDRICKS COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2003 to September 15, 2004, 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 Hendricks County for the year 2003.

STATE BOARD OF ACCOUNTS

November 4, 2004

CLERK OF THE CIRCUIT COURT  
HENDRICKS COUNTY  
AUDIT RESULT AND COMMENT

COMPENSATION

Four employees of the office of the Clerk of the Circuit Court were paid amounts, in addition to their established hourly rate, for making trips to the post office. Employees were paid at the rate of \$11.00 per trip. These trips were routinely made at the beginning and end of each day. The Clerk was instructed that this was not the proper procedure to compensate employees. The Clerk stopped this practice when it was brought to her attention.

IC 36-2-7-2 (c) states in part: " Except as otherwise provided . . . the compensation fixed for county officers and employees . . . is in full for all governmental services and in lieu of: per diems; costs; allowances; and other remuneration . . ."

All compensation and benefits paid to officials and employees must be included in the labor contract, salary, ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 5)

CLERK OF THE CIRCUIT COURT  
HENDRICKS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 13, 2006, with Sharon G. Dugan, former Clerk; and John M. Howard, Jr., Attorney for Sharon G. Dugan.