

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

MONROE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
10/31/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Jim Fielder	01-01-03 to 12-31-06
President of the County Council	Mark Stoops Sophia Travis	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Joyce B. Poling	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MONROE 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Monroe County for the year 2005.

STATE BOARD OF ACCOUNTS

August 2, 2006

CLERK OF THE CIRCUIT COURT
MONROE COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the judgment collections fund balance to the bank account balance were being performed but errors were found. The reconciling balance was different each month.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

ACCOUNTING RECORDS

Several posting errors were made in the Clerk's accounting records prior to this audit period. The judgment account has not reconciled with the bank for 2005. Much effort has been made to get this account reconciled. Adjustments were made in 2006 to get accounts in balance. Future differences may be the responsibility of the Clerk.

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
MONROE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 13, 2006, with Sophia Travis, President of the County Council. The official concurred with our audit findings.

The contents of this report were discussed on September 13, 2006, with Iris Kiesling, County Commissioner; Sandra M. Newmann, County Auditor; Sue West, County Council; Herb Kilmer, County Commissioner; William Steger, County Attorney; Margie Rice, County Attorney; Jane Marie Lind, Executive Director of the County Commissioners; Margaret Cook, Deputy Clerk of the Circuit Court; Barbara M. Clark, County Treasurer; Joyce B. Poling, President of the Board of County Commissioners; and Marty Hawk, County Council.