

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

WHITE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

11/28/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Bruce Lambert	01-01-03 to 12-31-06
President of the County Council	James H. Mann	01-01-05 to 12-31-06
President of the Board of County Commissioners	John C. Heimlich	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WHITE 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 White County for the year 2005.

STATE BOARD OF ACCOUNTS

October 27, 2006

CLERK OF THE CIRCUIT COURT
WHITE COUNTY
AUDIT RESULTS AND COMMENTS

CHANGE OF VENUE

During 2005, the County held court for change of venue cases; however, the County did not bill the other counties for the expenses incurred and paid. Therefore, no revenue was recognized in 2005 to offset the associated costs.

Indiana Code 34-2-15-1(a) states in part: "In all cases, civil or criminal or otherwise, where there has been or shall be a change of venue from one (1) county to another, the county in which such cause, either civil, criminal, or otherwise, shall have originated and from which such change of venue shall be taken shall pay to the county to which such change of venue has been or shall be taken all such expenses as shall have been or shall be incurred by the county to which said change of venue shall be taken . . ."

REPORTS OF COLLECTION FILED DELINQUENT

The reports of collection filed with the County Auditor were received delinquent. The required reports were provided to the County Auditor up to four months after the collections were received by the Clerk's office. A similar comment was noted in the prior Report B25788.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Court, Chapter 13)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not being performed on a timely basis. A similar comment was noted in the prior Report B25788.

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."

CHILD SUPPORT REMITTANCE NOTICE REPORTS

The monthly remittance notices for child support reimbursements were not filed by the County Clerk for the 2005 audit period. Information for federal financial reporting could not be determined.

Political subdivision are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Court, Chapter 13)

CLERK OF THE CIRCUIT COURT
WHITE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 27, 2006, with Bruce Lambert, Clerk. The official concurred with our audit findings.