

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

EXAMINATION REPORT
OF
CLERK OF THE CIRCUIT COURT
JENNINGS COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
02/16/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Janice L. Ramey Ronald E. Bloemer	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	Kenneth W. Pettit Edward Maschino	01-01-05 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Robert R. Willhite Richard B. Schneider	01-01-05 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JENNINGS COUNTY

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Jennings County for the year 2005.

STATE BOARD OF ACCOUNTS

January 25, 2007

CLERK OF THE CIRCUIT COURT
JENNINGS COUNTY
EXAMINATION RESULTS AND COMMENTS

DEPOSITS

We found instances where the composition of cash and checks for a day's collections was not the same composition shown on that day's bank deposit.

Indiana Code 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

FEES AND FUNDS HELD IN TRUST (Trust Register)

The trust fund balance (control account) as shown in the Cash Book was \$11,621 more than the balance of the detail of outstanding trust items shown in the Trust Register.

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 Court, Chapter 13)

OVERWEIGHT VEHICLE JUDGMENTS

The Clerk of the Circuit Court collects court fees and fines associated with overweight vehicle violations. Both the State of Indiana's portion of court fees and overweight vehicle fines were reported and remitted to the County Auditor as infraction judgments.

Indiana Code 33-37-7-2(a) states in part: "The clerk of the circuit court shall semiannually distribute to the State Auditor for deposit in the state general fund seventy percent (70%) of the amount of fees collected under . . . IC 33-37-4-2(a) . . ." (Accounting and Uniform Compliance Guidelines for Clerk of the Circuit Courts of the State of Indiana, Chapter 8)

The Clerk of the Circuit Court shall receipt all overweight infraction judgments (fines) separately on the Clerks Official Receipt and post to a separate column labeled "Overweight Vehicles" in the Clerks Cash Book of Receipts and Disbursements. The Clerk of the Circuit Court shall then remit such collections separately to the County Auditor on a monthly basis on the Monthly Report -Clerk of the Circuit Court (Form 46CR) (The County Bulletin and Uniform Compliance Guidelines, October 1998- volume 320)

CLERK OF THE CIRCUIT COURT
JENNINGS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 25, 2007, with Ronald E. Bloemer, Clerk; Janice L. Ramey, former Clerk; Edward Maschino, President of the County Council; and Richard B. Schneider, President of the Board of County Commissioners.