

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

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



FILED
02/23/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Frances Satterwhite	01-01-05 to 12-31-08
President of the County Council	James D. Buchanan Stephan Patrick Bridgewater Kelley Robbins	01-01-05 to 12-31-05 01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Larry Blevins Mark Hays Robert C. Tobias	01-01-05 to 12-31-05 01-01-06 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 SCOTT 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 Scott County for the year 2005.

STATE BOARD OF ACCOUNTS

January 16, 2007

CLERK OF THE CIRCUIT COURT
SCOTT COUNTY
EXAMINATION RESULTS AND COMMENTS

OLD OUTSTANDING CHECKS

Our review of the bank reconcilements as of December 31, 2005, revealed outstanding checks over five years old.

All fees and funds five or more years old, including old outstanding checks, should be scheduled on forms provided by the Attorney General and paid over to the Attorney General as required by IC 32-34-3. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts, Chapter 8)

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

Our review of trust items on hand revealed that many items had been on hand for a period of five years or longer.

Indiana Code 32-34-1-20 (c)(6) states: "For property or proceeds held by a court or a court clerk, five (5) years after the property or proceeds become distributable. The property or proceeds must be treated as unclaimed property under IC 32-34-3."

CLERK OF THE CIRCUIT COURT
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 16, 2007, with Frances Satterwhite, Clerk of the Circuit Court; and Robert C. Tobias, President of the Board of County Commissioners.