

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

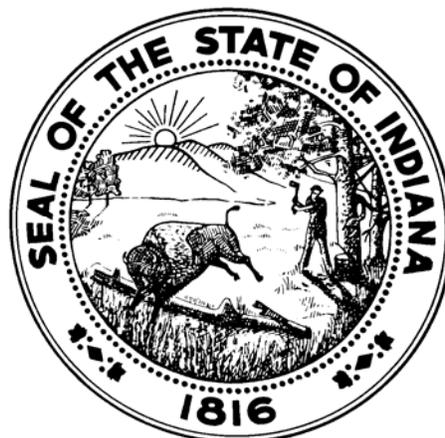
AUDIT REPORT

OF

COUNTY CLERK

ORANGE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**  
04/26/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Beth Jones	01-01-01 to 12-31-08
President of the County Council	Kermit A. Lamb Greg A. Farlow	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Donald R. Crockett James L. Springer	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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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
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TO: THE OFFICIALS OF ORANGE COUNTY

We have audited the records of the County Clerk for the period from January 1, 2006 to December 31, 2006, 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 Orange County for the year 2006.

STATE BOARD OF ACCOUNTS

March 20, 2007

COUNTY CLERK  
ORANGE COUNTY  
AUDIT RESULT AND COMMENT

RECONCILIATION OF SUBSIDIARY LEDGERS

Reconcilements were not prepared between the subsidiary ledger, the Clerk's Trust Book, and the control account.

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, Chapter 13)

COUNTY CLERK  
ORANGE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on March 23, 2007, with Beth Jones, Clerk.