

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

EXAMINATION REPORT
OF
CLERK OF THE CIRCUIT COURT
FULTON COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
06/05/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Karen Miller Letty McKee	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	James Widman	01-01-06 to 12-31-07
President of the Board of County Commissioners	Richard Powell	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF FULTON COUNTY

We have examined the records of the Clerk of the Circuit Court 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Fulton County for the year 2006.

STATE BOARD OF ACCOUNTS

May 1, 2007

CLERK OF THE CIRCUIT COURT
FULTON COUNTY
EXAMINATION RESULTS AND COMMENTS

RECONCILIATION OF SUBSIDIARY TRUST LEDGER

The subsidiary Trust ledger exceeds the control account by \$117 at December 31, 2006.

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'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. A similar finding was in prior Reports B23060 and B25334.

Indiana Code 32-34-1-20 (c)(7) states in part: "For property or proceeds held by a court or a court clerk, other than property or proceeds related to child support, five (5) years after the property or proceeds becomes distributable. The property or proceeds must be treated as unclaimed property under 32-34-3 . . ."

CASH NECESSARY TO BALANCE, BANK RECONCILIATION CLERK'S TRUST

A comparison of the Clerk's Trust Fund to the bank account indicated a cash necessary to balance of \$639.

At all times, the manual and/or 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
FULTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 1, 2007, with Letty McKee, Clerk; and James Widman, President of the County Council. The officials concurred with our audit findings.