

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

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



FILED
06/08/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Janice M. Wilson	01-01-05 to 12-31-08
President of the County Council	Richard Miller Scott Madison	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Russell Collins, Jr.	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF NEWTON 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 Newton County for the year 2006.

STATE BOARD OF ACCOUNTS

April 11, 2007

CLERK OF THE CIRCUIT COURT
NEWTON COUNTY
EXAMINATION RESULTS AND COMMENTS

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."

COMPUTER OUTPUT

Data output provided by the computer system was not sufficient. Year to date totals for 2006 included the December 2005 monthly totals for disbursements. The trust fund disbursed year to date totals did not agree to the trust fund detailed reports.

Public records, financial statement information and supporting information generated through a computer system should be printed out on paper, printed to disk or maintained on-line at the end of each reporting year and retained for audit. Information must be maintained in a manner that will allow access for audit and public inquiry on equipment of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Court, Chapter 13)

Indiana Code 5-15-6-3(d) states: "No financial records or records relating thereto shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the State Board of Accounts has been completed, report filed, and any exceptions set out in the report satisfied.
- (2) The financial record or records have been copied or reproduced as described in subsection (e)."

CLERK OF THE CIRCUIT COURT
NEWTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 11, 2007, with Janice M. Wilson, Clerk of the Circuit Court; Scott Madison, President of the County Council; and Russell Collins, Jr., President of the Board of County Commissioners.