

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

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



FILED
07/19/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	David A. Angermeier Donna K. Butler	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	Dallas S. Robinson Thomas S. Schneider	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	John K. Sherretz W. Scott Moye	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 POSEY 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of Posey County for the year 2006.

STATE BOARD OF ACCOUNTS

June 19, 2007

CLERK OF THE CIRCUIT COURT
POSEY COUNTY
EXAMINATION RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were present during our period of examination:

- (1) A bank reconciliation was not presented for January 31, 2006 and December 31, 2006.
- (2) A detailed schedule of outstanding checks was not presented for December 31, 2006.
- (3) Statements related to one court ordered investment were not on file at the Clerk's Office. Subsequently, the new Clerk was able to obtain copies of these statements from the bank. The Register of Investments (General Form 350) was not updated during the examination period.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Clerk's, Chapter 13)

CLERK OF THE CIRCUIT COURT
POSEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 19, 2007, with Donna K. Butler, Clerk.