

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

AUDIT REPORT
OF
CLERK OF THE CIRCUIT COURT
RANDOLPH COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
07/26/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Claudia R. Thornburg	01-01-06 to 12-31-09
President of the County Council	Gerald Stephen Carlton Clevenger	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Ronald Chalfant David Lenkensdofer	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 RANDOLPH COUNTY, INDIANA

We have audited 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Randolph County for the year 2006.

STATE BOARD OF ACCOUNTS

April 9, 2007

CLERK OF THE CIRCUIT COURT
RANDOLPH COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were incorrect.

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."

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)(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 . . ."

CLERK OF THE CIRCUIT COURT
RANDOLPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 19, 2007, with Claudia R. Thornburg, Clerk. The contents of this report were discussed on June 4, 2007, with David Kelly, Auditor; David Lenkensdofer, President of the Board of County Commissioners; and Carlton Clevenger, President of the County Council.