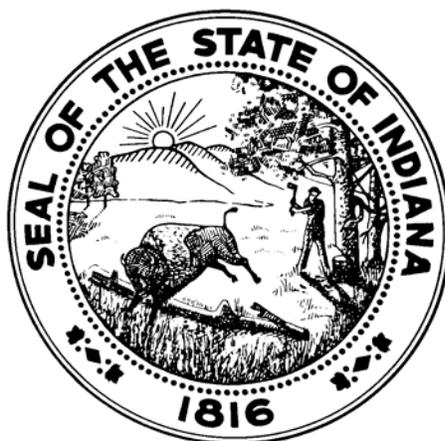


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

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



**FILED**  
09/28/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Carol Stohry	01-01-03 to 12-31-10
President of the County Council	Sean Eberhart Terry Smith	01-01-06 to 11-21-06 11-22-06 to 12-31-07
President of the Board of County Commissioners	Doug Warnecke Tony Newton	01-01-06 to 12-31-06 01-01-07 to 12-31-07



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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF SHELBY 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Shelby County for the year 2006.

STATE BOARD OF ACCOUNTS

June 11, 2007

CLERK OF THE CIRCUIT COURT  
SHELBY COUNTY  
AUDIT RESULT AND COMMENT

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 in part: "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."

CLERK OF THE CIRCUIT COURT  
SHELBY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 11, 2007, with Carol Stohry, Clerk; Terry Smith, President of the County Council; and Tony Newton, President of the Board of County Commissioners. The officials concurred with our audit finding.