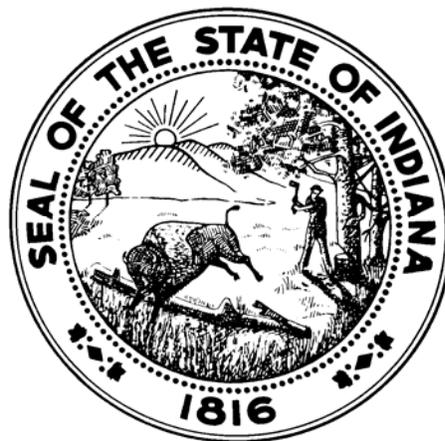


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

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



FILED
11/05/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Laura Huffer	01-01-04 to 12-31-07
President of the County Council	C. Steven Frey	01-01-06 to 12-31-07
President of the Board of County Commissioners	Wayne Williams Michael W. Conner	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
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TO: THE OFFICIALS OF CLINTON 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 Clinton County for the year 2006.

STATE BOARD OF ACCOUNTS

September 3, 2007

CLERK OF THE CIRCUIT COURT
CLINTON COUNTY
EXAMINATION RESULTS AND COMMENTS

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

A comparison of the records to the bank account indicated cash necessary to balance in the amount of \$350.20. The Clerk's bank reconciliation listed two unidentified and unsupported adjustments in the amounts of \$260.20 and \$90.00. Both of these have been carried as reconciling items on the bank reconciliations since prior to January 2006 as a miscellaneous item or an unknown adjustment.

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, Chapter 3)

CHANGE OF VENUE

As noted in prior reports and again in 2006, the County held court for change of venue cases; however, the County did not bill the other counties for the expenses incurred and paid. Therefore, no revenue was recognized in 2006 to offset the associated costs. This is the result of the Courts not providing the County Clerk with information required for the preparation of the proper billings for change of venue cases.

Indiana Code 34-35-5-1 states: "In all cases, civil, criminal, or otherwise, where there is a change of venue from one (1) county to another, the county in which the cause originated and from which the change of venue is taken shall pay to the county to which the change of venue is taken all expenses incurred by the county to which the change of venue is taken."

CLERK OF THE CIRCUIT COURT
CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 4, 2007, with Laura Huffer, Clerk; Michael W. Conner, President of the Board of County Commissioners; and C. Steven Frey, President of the County Council. The officials concurred with our findings.