

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

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



**FILED**  
12/20/2007



TABLE OF CONTENTS

| <u>Description</u>                     | <u>Page</u> |
|--|-------------|
| County Officials .....                 | 2           |
| Transmittal Letter .....               | 3           |
| Examination Results and Comments:      |             |
| Old Outstanding Checks (Warrants)..... | 4           |
| Deposits.....                          | 4           |
| Exit Conference.....                   | 5           |
| Official Response .....                | 6           |

COUNTY OFFICIALS

| <u>Office</u>                                     | <u>Official</u>                               | <u>Term</u>                                  |
|---|---|--|
| Clerk of the Circuit Court                        | Frances Satterwhite                           | 01-01-05 to 12-31-08                         |
| President of the<br>County Council                | Stephan Patrick Bridgewater<br>Kelley Robbins | 01-01-06 to 12-31-06<br>01-01-07 to 12-31-07 |
| President of the Board of<br>County Commissioners | Mark Hays<br>Robert C. Tobias                 | 01-01-06 to 12-31-06<br>01-01-07 to 12-31-07 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SCOTT 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 Scott County for the year 2006.

STATE BOARD OF ACCOUNTS

November 20, 2007

CLERK OF THE CIRCUIT COURT  
SCOTT COUNTY  
EXAMINATION RESULTS AND COMMENTS

OLD OUTSTANDING CHECKS (WARRANTS)

A review of the bank reconcilements as of December 31, 2006, revealed outstanding checks in excess of two years.

The Clerk should never allow checks to remain outstanding for an unreasonable length of time. Checks mailed and returned because of inability of delivery to the payee should be receipted to the cashbook as an item of trust and reinstated in the register of trust in the name of the payee.

If the payee does not thereafter claim his money and the money is not related to child support, such amount must be held in trust for five years and paid over to the Attorney General pursuant to the requirements of IC 32-34-3. All money related to child support that remains in the office of the clerk should be posted in the ISETS System. Child support monies that are not claimed should not be posted to Trust. All money related to child support that remains in the office of the clerk for a period of five years after being distributable without being claimed shall be collected by the Attorney General. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts, Chapter 8)

DEPOSITS

A review of receipts found some instances in which the amount of checks and the amount of cash indicated as received per the receipts did not agree with the composition of checks and cash as shown on the bank deposit ticket.

The computerized receipt form issued by the Clerk is not the prescribed receipt form. The prescribed receipt form, County Form 126, requires the amount received in cash, check, money order, etc. be written on the receipt. The computerized receipt form in use by the Clerk does not allow the user to indicate how much was received in cash, check, money order, etc. The computerized receipt only allows one payment choice and marks an "X" in an applicable box to indicate the payment type. Thus, if fees are paid by a person with both cash and checks there is not a mechanism in the computer system to document the amount received for each payment type category which would result in the payment types per the receipt not agreeing the amounts per the bank deposit ticket.

Indiana Code 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

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 Clerks of the Circuit Court, Chapter 13)

CLERK OF THE CIRCUIT COURT  
SCOTT COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 8, 2007, with Frances Satterwhite, Clerk of the Circuit Court, and on November 20, 2007, with Robert C. Tobias, President of the Board of County Commissioners. The official response has been made a part of this report and may be found on page 6.

*Fran Satterwhite*  
SCOTT COUNTY CLERK OF COURTS  
1 East McClain Avenue, Suite 120  
Scottsburg, Indiana 47170  
(812) 752-8420

November 8, 2007

Melissa Hayes  
State Board of Accounts  
3010 Gus Emmett Trail  
Sellersburg, IN 47172

RE: Examination Results and Comments Report

Dear Melissa:

There has been a problem with outstanding checks years before I took office and this problem is still haunting this office. This problem exists with our computer system and cannot be resolved until MHI corrects their software. I will continue to work with MHI to try and resolve this problem.

Respectfully,



Fran Satterwhite  
Clerk of the Circuit Court  
Scott County, Indiana