

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

MONROE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

05/13/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Jim Fielder	01-01-03 to 12-31-10
President of the County Council	Sophia Travis Michael Woods	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Joyce B. Poling Iris Kiesling	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 MONROE COUNTY

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 Monroe County for the year 2006.

STATE BOARD OF ACCOUNTS

September 24, 2007

CLERK OF THE CIRCUIT COURT
MONROE COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the judgment collections fund balance to the bank account balance were being performed but errors were found. The reconciling balance was different each month.

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."

ACCOUNTING RECORDS

Several posting errors were made in the Clerk's accounting records prior to this audit period. The judgment account balance exceeded the bank balance by \$516.29 at December 31, 2006. Efforts have been made to get this account reconciled. Future differences may be the responsibility of the Clerk.

At all times, the manual and 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 of Indiana, Chapter 13)

CONDITION OF RECORDS

We noted 23 instances where the amount receipted for Law Enforcement Continuing Education Fees was not divisible by the \$3 fee.

Indiana Code 33-37-5-8 states in part: ". . . the clerk shall collect a law enforcement continuing education program fee of three dollars (\$3)."

CLERK OF THE CIRCUIT COURT
MONROE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 18, 2007, with Jim Fielder, Clerk of the Circuit Court; and Margaret Cook, Financial Director.