

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

EXAMINATION REPORT
OF
CLERK OF CIRCUIT COURT
JENNINGS COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
05/20/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Ronald E. Bloemer	01-01-07 to 12-31-10
President of the County Council	Edward L. Maschino	01-01-07 to 12-31-08
President of the Board of County Commissioners	Richard B. Schneider	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JENNINGS COUNTY

We have examined the records of the Clerk of Circuit Court for the period from January 1, 2007 to December 31, 2007, 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 Jennings County for the year 2007.

STATE BOARD OF ACCOUNTS

March 10, 2008

CLERK OF CIRCUIT COURT
JENNINGS COUNTY
AUDIT RESULTS AND COMMENTS

FEES AND FUND HELD IN THRUST (TRUST REGISTER)

The trust fund balance (control account) as shown in the Cash Book was \$19,947.91 more than the balance of the detail of outstanding trust items shown in the Trust Register at December 31, 2007.

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 Court, Chapter 13)

A similar comment was included in the prior Report B30403.

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

A 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) states in part:

"Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . .

- (6) For property or proceeds held by a court or a court clerk, five (5) years after the property or proceeds becomes distributable. The property or proceeds must be treated as unclaimed property under IC 32-34-3."

A similar comment was included in the prior Report B30403.

CLERK OF CIRCUIT COURT
JENNINGS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 10, 2008, with Ronald E. Bloemer, Clerk; Janice L. Ramey, Auditor; Richard B. Schneider, President of the Board of County Commissioners; and Edward L. Maschino, President of the County Council.