B32405

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

EXAMINATION REPORT

OF

CLERK OF THE CIRCUIT COURT

RANDOLPH COUNTY, INDIANA

January 1, 2007 to December 31, 2007

FILED

07/21/2008

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COUNTY OFFICIALS

Office	Official	Term
Clerk	Claudia R. Thornburg	01-01-06 to 12-31-09
President of the County Council	Carlton Clevenger	01-01-07 to 12-31-08
President of the Board of County Commissioners	David Lenkensdofer	01-01-07 to 12-31-08

STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF RANDOLPH COUNTY, INDIANA

We have examined the records of the Clerk of the 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 Annual Report of Randolph County for the year 2007.

STATE BOARD OF ACCOUNTS

June 2, 2008

CLERK OF THE CIRCUIT COURT
RANDOLPH COUNTY
EXAMINATION RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

As noted in the prior Report B30161 and during the current examination period, depository reconciliations of the fund balances to the bank account balances were incorrect.

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."

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

As noted in the prior Report B30161 and during the current examination period, 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)(7) states: "For property or proceeds held by a court or a court clerk, other than property or proceeds related to child support, five (5) years after the property or proceeds becomes distributable. The property or proceeds must be treated as unclaimed property under 32-34-3 . . ."

REGISTER OF FEES AND FUNDS HELD IN TRUST

The balance of items held in trust at December 31, 2007, as presented in the Register of Fees and Funds Held in Trust are $345.28 more than the cash trust balances in the Clerk's Cash Book and Daily Balance Record.

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 Counties, Chapter 1)

CLERK OF THE CIRCUIT COURT
RANDOLPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 28, 2008, with Claudia R. Thornburg, Clerk. The contents of this report were discussed on June 2, 2008, with David B. Kelly, Auditor; David Lenkensdofer, President of the Board of County Commissioners; and Carlton Clevenger, President of the County Council. The officials concurred with our findings.