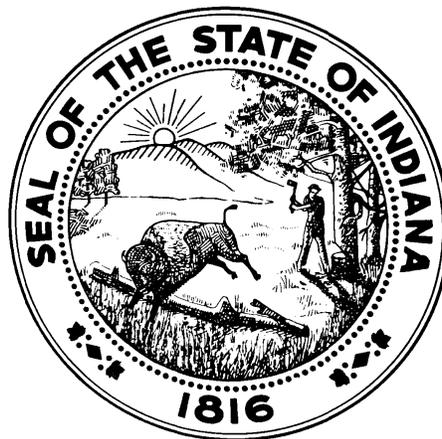


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

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



FILED

08/01/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Janice M. Wilson	01-01-05 to 12-31-08
President of the County Council	Scott Madison	01-01-07 to 12-31-08
President of the Board of County Commissioners	Russell Collins, Jr. Roxanne M. Hanford	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF NEWTON COUNTY

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 Examination Report of Newton County for the year 2007.

STATE BOARD OF ACCOUNTS

May 28, 2008

CLERK OF THE CIRCUIT COURT
NEWTON COUNTY
EXAMINATION RESULTS AND COMMENTS

UNCLAIMED PROPERTY

The Clerk of the Circuit Court has \$34,577 in trust that has remained unclaimed for more than five years.

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: . . . (8) For property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable . . ."

Indiana Code 32-34-1-26(a) states in part: "A holder of property that is presumed abandoned and that is subjected to custody as unclaimed property under this chapter shall report in writing to the attorney general concerning the property."

Indiana Code 32-34-1-27(a) states: "Except as provided in subsections (b) (c), on the date a report is filed under section 26 of this chapter, the holder shall pay or deliver to the attorney general the property that is described in the report as unclaimed."

RECONCILIATION OF SUBSIDIARY LEDGERS

The detailed trust account ledger does not reconcile to the control by \$2,081.

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 County Clerk, Chapter 8)

BANK ACCOUNT RECONCILIATION

Depository reconciliations of the fund balances to the bank account balances indicated a cash long of \$6,841.

Indiana Code (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 OF THE CIRCUIT COURT
NEWTON COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

COLLECTION OF AMOUNTS DUE

The Clerk of the Circuit Court did not file State Form 24220 Monthly Reimbursement Claim for Title IV-D Expenditures.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Clerk of the Circuit Courts, Chapter 13)

COMPUTER OUTPUT

Data output provided by the computer system was not sufficient. Year-to-date totals for 2007 included the December 2006 monthly totals for disbursements. The trust fund disbursed year-to-date totals did not agree to the trust fund detailed reports.

Public records, financial statement information and supporting information generated through a computer system should be printed out on paper, printed to disk or maintained on-line at the end of each reporting year and retained for audit. Information must be maintained in a manner that will allow access for audit and public inquiry on equipment of the governmental unit. (Accounting and Uniform compliance Guidelines Manual for County Clerks, Chapter 13)

CLERK OF THE CIRCUIT COURT
NEWTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 28, 2008, with Scott Madison, President of the County Council; Roxanna M. Hanford, President of the Board of County Commissioners; and Janice M. Wilson, Clerk.