

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

AUDIT REPORT
OF
CLERK OF THE CIRCUIT COURT
SHELBY COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
09/19/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Carol Stohry	01-01-07 to 12-31-10
President of the County Council	Terry Smith	01-01-07 to 12-31-08
President of the Board of County Commissioners	Tony Newton	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SHELBY COUNTY, INDIANA

We have audited 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Shelby County for the year 2007.

STATE BOARD OF ACCOUNTS

August 26, 2008

CLERK OF THE CIRCUIT COURT
SHELBY COUNTY
AUDIT RESULT AND COMMENT

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

Our 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)(6) states: "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 32-34-3"

CLERK OF THE CIRCUIT COURT
SHELBY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 26, 2008, with Carol Stohry, Clerk; and Tony Newton, President of the Board of County Commissioners. The officials concurred with our audit finding.