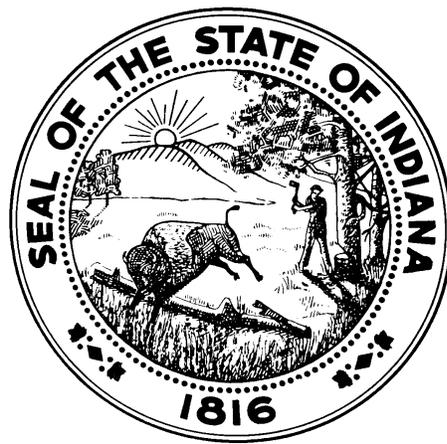


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

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



**FILED**  
01/15/2009



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<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Frances Satterwhite	01-01-05 to 12-31-08
President of the County Council	Kelley Robbins Raymond W. Jones	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Robert C. Tobias Larry D. Blevins	01-01-07 to 12-31-07 01-01-07 to 12-31-07



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TO: THE OFFICIALS OF SCOTT 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 Scott County for the year 2007.

STATE BOARD OF ACCOUNTS

December 1, 2008

CLERK OF THE CIRCUIT COURT  
SCOTT COUNTY  
EXAMINATION RESULTS AND COMMENTS

OLD OUTSTANDING CHECKS (WARRANTS)

A review of the bank reconcilements as of December 31, 2007, revealed outstanding checks in excess of two years.

The Clerk should not allow checks to remain outstanding for an unreasonable length of time. Checks mailed and returned because of the inability of delivery to the payee or checks remaining outstanding in excess of two years should be receipted to the cashbook as an item of trust and reinstated in the register of trust in the name of the payee.

If the payee does not thereafter claim their money and the money is not related to child support, such amount must be held in trust for five years and paid over to the Attorney General pursuant to the requirements of IC 32-34-3. All money related to child support that remains in the office of the clerk should be posted in the ISETS System. Child support monies that are not claimed should not be posted to Trust. All money related to child support that remains in the office of the clerk for a period of five years after being distributable without being claimed shall be collected by the Attorney General. (Accounting and Uniform Compliance Guidelines Manual for Clerk of the Circuit Courts, Chapter 8)

Indiana Code 5-11-10.5-2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void. . . ."

RECORD INFORMATION

The following items were noted with the keeping of records by the Clerk of the Circuit Court:

1. Interest earned in the amount of \$2,813 was not posted to the cash book as of December 31, 2007.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Court, Chapter 13)

2. The Cash Book trust balance was \$1,580 more than the detailed Trust Book balances at December 31, 2007.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balances should agree. If the reconciled bank balance is less than the subsidiary or control ledger, then the responsible official or employee may be held responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Manual for Counties of Indiana, Chapter 13)

3. Records presented for examination of Trust funds on hand at December 31, 2007, did not indicate the date funds were received and therefore, it could not be determined if any trust funds on hand were more than five years old.

Indiana Code 32-34-1-20(c)(6) states in part: " For property or proceeds held by a court or a court clerk, five (5) years after the property or proceeds become distributable. The property or proceeds must be treated as unclaimed property under 32-34-3."

CLERK OF THE CIRCUIT COURT  
SCOTT COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 1, 2008, with Stacy Turner, Chief Deputy Clerk of the Circuit Court.