

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

AUDIT REPORT
OF
CLERK OF THE CIRCUIT COURT
FULTON COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED
08/14/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Letty McKee	01-01-07 to 12-31-10
President of the County Council	James L. Widman	01-01-07 to 12-31-09
President of the Board of County Commissioners	Richard A. Powell Mark J. Rodriguez	01-01-07 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF FULTON COUNTY

We have audited the records of the Clerk of The Circuit Court for the period from January 1, 2008 to December 31, 2008, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Fulton County for the year 2008.

STATE BOARD OF ACCOUNTS

July 6, 2009

CLERK OF THE CIRCUIT COURT
FULTON COUNTY
AUDIT RESULTS AND COMMENTS

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

Our review of trust items on hand at December 31, 2008, revealed 242 items had been on hand for a period of five years or longer (some as far back as August 26, 1986), totaling \$103,731.09. A similar comment was in prior Reports B23060, B25334, B29935 and B32719.

IC 32-34-1-20 (b) 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."

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

IC 32-34-1-27(a) states in part: ". . . 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."

OLD OUTSTANDING CHECKS

Our review of the bank reconcilements as of December 31, 2008, revealed 67 checks that had been outstanding in excess of two years (some as far back as January 5, 2005) totaling \$4,553.16 for the Clerk Judgment/Trust Account and 23 checks outstanding in excess of two years (some as far back as December 2, 1999) totaling \$1,442.33 for the Clerk ISETS Account.

IC 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."

IC 5-11-10.5-3 states: "Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the board: (1) of finance of the political subdivision; or (2) the fiscal body of a city or town. The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only two (2) copies of each list need be prepared or caused to be prepared by the treasurer."

IC 5-11-10.5-5 states:

"(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

CLERK OF THE CIRCUIT COURT
FULTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 6, 2009, with Letty McKee, Clerk of the Circuit Court.