

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

EXAMINATION REPORT  
OF  
CLERK OF THE CIRCUIT COURT  
CARROLL COUNTY, INDIANA  
January 1, 2008 to December 31, 2008



**FILED**  
10/16/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Beth Meyers	01-01-07 to 12-31-10
Treasurer	Jane Brewington	01-01-07 to 12-31-10
Clerk	Laura Sterrett Nancy Mattox	01-01-05 to 12-31-08 01-01-09 to 12-31-12
Sheriff	Tony Burns	01-01-07 to 12-31-10
President of the County Council	Nancy Cripe Ann Brown	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Loren Hylton	01-01-08 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CARROLL COUNTY

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Carroll County for the year 2008.

STATE BOARD OF ACCOUNTS

August 20, 2009

CLERK OF THE CIRCUIT COURT  
CARROLL COUNTY  
EXAMINATION RESULTS AND COMMENTS

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were present during our period of examination:

- (1) Depository reconciliations of fund balances to the bank account balances, for December 2008, were not prepared until August 2009. The reconciliation presented resulted in cash long of \$3,689. January through July 2009 reconcilements were not available for review.
- (2) Monthly account balance report totals did not reflect the correct fund balances due to the report being prepared before disbursements for county and state were made for month end; however, the beginning balances of the following month did include the disbursements resulting in the beginning balance of each month being different from the ending balance from the prior month.

IC 5-13-6-1(e) states: "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."

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 County Clerks, Chapter 8)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Clerks, Chapter 4)

OLD OUTSTANDING CHECKS (WARRANTS)

Our review of the bank reconcilements as of December 31, 2008, revealed (checks, warrants) outstanding in excess of two years for the Trust account and for the ISETS (Support) account, totaling \$1,926.52 and \$1,069, respectively.

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."

CLERK OF THE CIRCUIT COURT  
CARROLL COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

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  
CARROLL COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 17, 2009, with Laura Sterrett, former Clerk.

The contents of this report were discussed on September 17, 2009, with Nancy Mattox, Clerk; Loren Hylton, President of the Board of County Commissioners; Ann Brown, President of the County Council; Ron Slavens, County Council member; and Beth Myers, Auditor. The officials concurred with our examination findings.