

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

RANDOLPH COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED
11/16/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Claudia R. Thornburg	01-01-06 to 12-31-09
President of the County Council	Carlton Clevenger Richard Wise	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	David Lenkensofer Noel (Bud) Carpenter	01-01-08 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 RANDOLPH COUNTY, INDIANA

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 Randolph County for the year 2008.

STATE BOARD OF ACCOUNTS

October 26, 2009

CLERK OF THE CIRCUIT COURT
RANDOLPH COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

As noted in prior Reports B30161 and B32405 and during the current audit period, depository reconciliations of the fund balances to the bank account balances were incorrect.

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 Clerks of the Circuit Courts of Indiana, Chapter 13)

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

As noted in prior Reports B30161 and B32405 and during the current audit period, a review of trust items on hand revealed that many items had been on hand for five years or longer.

IC 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 IC 32-34-3."

REGISTER OF FEES AND FUNDS HELD IN TRUST

As noted in Report B32405 and during the current audit period, the balance of items held in trust at December 31, 2008, as presented in the Register of Fees and Funds Held in Trust are different than the cash trust balances in the Clerk's Cash Book and Daily Balance Record. This difference has changed with the Register of Fees and Funds Held in Trust having a balance of \$345.28 more than the cash trust balances in the last report. The balances in the Register of Fees and Funds Held in Trust are \$15 more than the cash trust balances in the Clerk's Cash Book and Daily Balance Record at December 31, 2008.

CLERK OF THE CIRCUIT COURT
RANDOLPH COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger and reconciled bank balances 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 Counties of Indiana, Chapter 1)

CHANGE OF VENUE

Change of Venue Record has not been posted to the prescribed Change of Venue Record (Form 40) since 2003. The Clerk stated the prior Clerk had not informed her of the need to bill or post the Change of Venue Record. We instructed the Clerk to go back and research to see if there has been any Change of Venue since 2003, if so post and bill the applicable other counties for the expenses incurred and paid.

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 Clerks of the Circuit Court of Indiana, Chapter 6)

IC 34-35-5-1 states: "In all cases, civil, criminal or otherwise, where there is a change of venue from one (1) county to another, the county in which the cause originated and from which the change of venue is taken shall pay to the county to which the change of venue is taken all expenses incurred by the county to which the change of venue is taken."

CLERK OF THE CIRCUIT COURT
RANDOLPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 26, 2009, with Richard Wise, President of the County Council; Noel (Bud) Carpenter, President of the Board of County Commissioners; and Claudia R. Thornburg, Clerk. The officials concurred with our audit findings.