

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

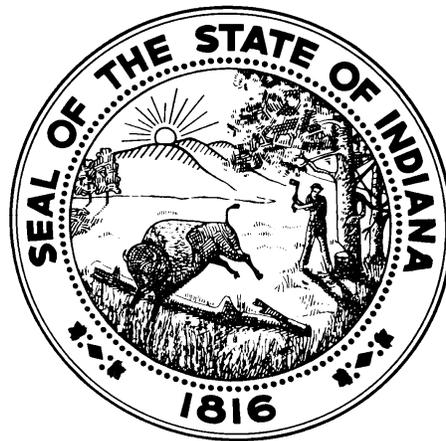
AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

HARRISON COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED
11/19/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Sherry L. Brown	01-01-05 to 12-31-12
President of the County Council	Carl L. Mathes Chris Timberlake	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	James Goldman	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HARRISON 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Harrison County for the year 2008.

STATE BOARD OF ACCOUNTS

November 4, 2009

CLERK OF THE CIRCUIT COURT
HARRISON COUNTY
AUDIT RESULT AND COMMENT

USE OF TITLE IV-D INCENTIVE FUNDS

Five employees in the Circuit Court Clerk's office and three employees in the Superior Court Clerk's office receive a supplement to their pay of 12 cents per hour from the Clerk's Title IV-D Incentive Funds. The 12 cents per hour supplement is in addition to the pay approved by the County Council in the salary ordinance. The five employees in the Circuit Court Clerk's office sign certifications each pay period certifying their time spent on Title IV-D work. There is no documentation of the time spent on Title IV-D work for the Superior Court Clerk's office employees.

IC 31-25-4-23(c) states in part: ". . . amounts received as incentive payments may not, without the approval of the county fiscal body, be used to increase or supplement the salary of an elected official. The amounts received as incentive payments must be used to supplement, rather than take the place of, other funds used for Title IV-D program activities."

Employees that are not directly involved in paternity cases on a daily basis are just working the counter as a regular duty of the office. This would not be considered supplementing the Title IV-D program.

This information was discussed with Sherry L. Brown, Clerk of the Circuit Court. Mrs. Brown advised that she would discontinue supplementing her staff's pay from Title IV-D incentive funds.

CLERK OF THE CIRCUIT COURT
HARRISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 22, 2009, with Sherry L. Brown, Clerk of the Circuit Court.

The contents of this report were discussed on November 4, 2009, with James Goldman, President of the Board of County Commissioners; and Chris Timberlake, President of the County Council.