

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

PORTER COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

11/30/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Pamela Mishler Fish	01-01-08 to 12-31-11
President of the County Council	Robert Poparad	01-01-08 to 12-31-09
President of the Board of County Commissioners	Robert Harper	01-01-08 to 12-31-09



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF PORTER 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 Porter County for the year 2008.

STATE BOARD OF ACCOUNTS

September 16, 2009

CLERK OF THE CIRCUIT COURT  
PORTER COUNTY  
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

The depository reconciliation for December 31, 2008, was presented for audit; however, the reconciled bank balance exceeded the ledger balance by \$401.08. A review of the current year's reconciliations revealed that as of July 2009, the April through June 2009 monthly depository reconciliations were not completed. A similar comment appeared in the prior report.

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."

CLERK'S TRUST ACCOUNT

The trust account is property or proceeds held by a court or a court clerk. A monthly reconciliation of the detail of the Clerk's Trust Fund Register to the trust cash balance was not presented for audit. The Trust Fund Register has not been reconciled to the trust cash balance since June 2007. A similar comment appeared in the prior report.

As soon as possible after the Cash Book and the Daily Balance Record have been closed for the month, the Clerk should reconcile the Trust Fund Register with these two records.

Total all items appearing on hand in the Trust Fund Register. This also must be done as of the last day of the month. The total of these items must equal the balance in the trust fund column of the Cash Book and in the Daily Balance Record.

If there is a difference, an error has been made. It will behoove you to review the work to detect the error and make the necessary correction. Do not leave the books out of balance. If you have been accurate in posting the records daily and have proved each day's transactions, you will not have any difficulty. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 8)

PRESCRIBED FORMS

As of July 2009, the prescribed Form 46-CR, Monthly Report, had not been prepared since January 2008. On August 24, 2009, the monthly reports for January 2008 through December 2008 were presented. A similar comment appeared in the prior report.

The Clerk is required to prepare in quadruplicate a monthly financial report. The report is prepared after the books are closed as of the last day of each month and in accordance with the requirements of IC 33-32-3-6. Form 46-CR is to be used.

The report is made from both the Clerk's Cash Book and Daily Balance Record, Form 46-CR, and bank statements furnished by the designated depositories showing balances as of the last day of each month. (Accounting and Uniform Compliance Guidelines manual for Clerks of the Circuit Courts of Indiana, Chapter 4)

CLERK OF THE CIRCUIT COURT  
PORTER COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 16, 2009, with Pamela Mishler Fish, Clerk; and Karin L. Birchel, Chief Deputy. The official response has been made a part of this report and may be found on page 6.

# COUNTY OF PORTER

**PAMELA MISHLER FISH**  
CLERK OF THE CIRCUIT COURT

PORTER COUNTY  
CLERK'S OFFICE

COURTHOUSE  
16 LINCOLNWAY • SUITE 209  
VALPARAISO, INDIANA 46383

TELEPHONE:  
(219) 465-3450

September 16, 2009

Bruce Hartman  
State Examiner  
302 West Washington St. Room E418  
Indianapolis, IN 46204-2765

Dear Mr. Hartman,

This letter is in response to the State Board of Account's report regarding the audit conducted for the year 2008 in the Accounting Department of the Porter County Clerk's Office. The final report of that audit cited three areas of concern.

First, monthly depository reconciliations were not completed. The Accounting Department is currently attempting to reconcile monthly deposits in an effort to automate the department. We believe when the department is automated, this will no longer be an issue.

Second, monthly reconciliation of the detail of the Clerk's Trust Fund Register to the Trust Cash Balance was not completed. Again, in an attempt to automate the department, we believe this reconciliation will be completed accurately and timely.

Third, the monthly 46CR Forms were not completed. Those forms were since completed and presented to the State Board of Accounts on August 24, 2009.

Respectfully submitted,



Pamela Mishler Fish  
Porter County Clerk