

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

SHELBY COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

12/31/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Carol Stohry	01-01-07 to 12-31-10
President of the County Council	Terry Smith	01-01-08 to 12-31-09
President of the Board of County Commissioners	Tony Newton	01-01-08 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SHELBY 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 Shelby County for the year 2008.

STATE BOARD OF ACCOUNTS

November 23, 2009

CLERK OF THE CIRCUIT COURT  
SHELBY COUNTY  
AUDIT RESULT AND COMMENT

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

Our review of trust items on hand revealed that many items had been on hand for a period of 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 32-34-3."

CLERK OF THE CIRCUIT COURT  
SHELBY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 23, 2009, with Carol Stohry, Clerk; and Tony Newton, President of the Board of County Commissioners. The officials concurred with our audit finding.