

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

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



FILED
02/25/2010

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Results and Comments:	
Old Outstanding Checks (Warrants).....	4-5
Record Information	5
Exit Conference.....	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Frances Satterwhite	01-01-05 to 12-31-12
President of the County Council	Raymond W. Jones	01-01-08 to 12-31-08
	Thomas A. Herald	01-01-09 to 12-31-09
	Donnie Richie	01-01-10 to 12-31-10
President of the Board of County Commissioners	Larry D. Blevins	01-01-08 to 12-31-08
	Mark Hays	01-01-09 to 12-31-09
	Robert Tobias	01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF SCOTT 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 Examination Report of Scott County for the year 2008.

STATE BOARD OF ACCOUNTS

December 17, 2009

CLERK OF THE CIRCUIT COURT
SCOTT COUNTY
EXAMINATION RESULTS AND COMMENTS

OLD OUTSTANDING CHECKS (WARRANTS)

Our review of the bank reconcilements as of December 31, 2008, revealed outstanding checks in excess of two years.

The Clerk should not allow checks to remain outstanding for an unreasonable length of time. Checks mailed and returned because of the inability of delivery to the payee or checks remaining outstanding in excess of two years should be receipted to the Cash Book as an item of trust and reinstated in the register of trust in the name of the payee.

If the payee does not thereafter claim his money and the money is not related to child support, such amount must be held in trust for five years and paid over to the Attorney General pursuant to the requirements of IC 32-34-3. All money related to child support that remains in the office of the clerk should be posted in the ISETS system. Child support monies that are not claimed should not be posted to Trust. All money related to child support that remains in the office of the clerk for a period of five years after being distributable without being claimed shall be collected by the Attorney General. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 8)

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."

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: (1) board of finance of the political subdivision; or (2) 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.

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

(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."

A similar comment was reported in prior Report B33844.

RECORD INFORMATION

The following items were noted with the keeping of records by the Clerk of the Circuit Court:

1. Interest earned in the amount of \$3,215 was not posted to the cash book as of December 31, 2008.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

2. The Cash Book trust balance was \$769 more than the detailed Trust Book balances at December 31, 2008.

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 Manual for Counties of Indiana, Chapter 13)

3. Records presented for examination of Trust funds on hand at December 31, 2008, did not indicate the date funds were received and therefore, it could not be determined if any trust funds on hand were more than five years old.

IC 32-34-1-20(c)(6) states in part:

"For property or proceeds held by a court or a court clerk, five (5) years after the property or proceeds become distributable. The property or proceeds must be treated as unclaimed property under IC 32-34-3."

A similar comment was reported in prior Report B33844.

CLERK OF THE CIRCUIT COURT
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 17, 2009, with Frances Satterwhite, Clerk of the Circuit Court.