

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

CASS COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

07/12/2010

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|-----------------|----------------------|
| Clerk | Beth Liming | 01-01-09 to 12-31-12 |
| President of the County Council | Ralph Anderson | 01-01-09 to 12-31-10 |
| President of the Board of County Commissioners | David S. Arnold | 01-01-09 to 12-31-10 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CASS COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2009 to December 31, 2009, 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 Cass County for the year 2009.

STATE BOARD OF ACCOUNTS

June 9, 2010

CLERK OF THE CIRCUIT COURT
CASS COUNTY
AUDIT RESULTS AND COMMENTS

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. A similar comment was contained in prior Report B34644.

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."

RECONCILIATION OF SUBSIDIARY LEDGERS

At December 31, 2009, the total of cash bonds per the Clerk's detailed record of Cash Bonds did not agree to the balance shown in the Clerk's Cash Book by \$1,406.00. A similar comment was in prior Report B34644.

The total of all unpaid items as shown by the trust fund register must agree with the balance in trust as shown by the cash book. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 4)

At all times, the manual and 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 OF THE CIRCUIT COURT
CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 12, 2010, with Beth Liming, Clerk of the Circuit Court; and Heather Seals, Bookkeeper. The officials concurred with our audit findings.