

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

JASPER COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

07/15/2010

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|---------------------------------|--|
| Clerk of the Circuit Court | Kara A. Fishburn | 01-01-07 to 12-31-10 |
| President of the County Council | James Adamson Ronald Siphema | 01-01-09 to 05-31-09 06-01-09 to 12-31-10 |
| President of the Board of County Commissioners | Kendell Culp | 01-01-09 to 12-31-10 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JASPER 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Jasper County for the year 2009.

STATE BOARD OF ACCOUNTS

May 10, 2010

CLERK OF THE CIRCUIT COURT
JASPER 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. These items totaled \$38,597.72. Of this amount \$23,726.52 are open items (not taken care of in court) and \$2,690.63 are going to be sent to the Attorney General's office. The remaining balance of \$12,180.57 represents trust items over 5 years old that should also be turned over to the Attorney General's office.

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
JASPER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 26, 2010, with Kara A. Fishburn, Clerk of the Circuit Court and Kendell Culp, President of the Board of County Commissioners. The officials concurred with our audit finding.