

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

AUDIT REPORT
OF
CLERK OF THE CIRCUIT COURT
PERRY COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
08/20/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Doris Davis Jean M. Schulthise	02-01-08 to 05-01-09 05-02-09 to 12-31-10
President of the County Council	Pete Franzman	01-01-09 to 12-31-10
President of the Board of County Commissioners	Gary Dauby Bill Amos	01-01-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PERRY 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 Perry County for the year 2009.

STATE BOARD OF ACCOUNTS

July 8, 2010

CLERK OF THE CIRCUIT COURT
PERRY COUNTY
AUDIT RESULTS AND COMMENTS

OLD OUTSTANDING CHECKS (WARRANTS)

Our review of the bank reconcilements as of December 31, 2009, revealed 22 checks totaling \$2,650 that were outstanding in excess of two years.

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 5-11-10.5-5(b) states:

"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."

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

Our review of trust items on hand revealed that several items totaling \$51,234 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 IC 32-34-3."

CLERK OF THE CIRCUIT COURT
PERRY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 8, 2010, with Jean M. Schulthise, Clerk of the Circuit Court.