

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

GREENE COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

09/22/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Jackie Winstead	01-01-07 to 12-31-10
President of the County Council	John A. Wilkes	01-01-09 to 12-31-10
President of the Board of County Commissioners	Bart A. Beard Steven Lindsey	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 GREENE COUNTY

We have audited the records of the County 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 Greene County for the year 2009.

STATE BOARD OF ACCOUNTS

August 19, 2010

CLERK OF THE CIRCUIT COURT
GREENE COUNTY
AUDIT RESULT AND COMMENT

TRUSTS

The subsidiary records for each type of trust account (cash bond, judgments, restitution, and trust) did not agree with the Clerk's Cashbook. A similar comment has appeared in prior reports.

At all times the manual and/or computerized records, subsidiary ledgers, control ledgers and reconciled bank balances 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 Clerk of the Circuit Courts of Indiana, Chapter 13)

CLERK OF THE CIRCUIT COURT
GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 19, 2010, with Jackie Winstead, Clerk; David L. Bailey, Auditor; John A. Wilkes, President of the County Council; and Steven Lindsey, President of the Board of County Commissioners. The officials concurred with our audit finding.