

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

EXAMINATION REPORT
OF
CLERK OF THE CIRCUIT COURT
BLACKFORD COUNTY, INDIANA
January 1, 2008 to December 31, 2009



FILED
10/15/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Laura A. Coons	01-01-06 to 12-31-13
Auditor	Kathy J. Bantz	01-01-07 to 12-31-10
President of the Board of County Commissioners	Robert F. O'Rourke	01-01-08 to 12-31-08
	Fred Walker	01-01-09 to 12-31-09
	Robert F. O'Rourke	01-01-10 to 12-31-10
President of the County Council	Thomas S. Armstrong	01-01-08 to 12-31-08
	Bill Malott	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BLACKFORD COUNTY, INDIANA

We have examined the records of the Clerk of the Circuit Court for the period from January 1, 2008 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 Examination Result and Comment. The financial transactions of this office are reflected in the Report of Blackford County for the years 2008 and 2009.

STATE BOARD OF ACCOUNTS

August 2, 2010

CLERK OF THE CIRCUIT COURT
BLACKFORD COUNTY
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were incorrect. On December 31, 2008, the cash book balance was \$21,928.91 less than the adjusted bank balance. On December 31, 2009, the cash book balance was \$23,404.35 less than the adjusted bank balance.

IC 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

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 Guidelines Manual for Cities and Towns, Chapter 7)

CLERK OF THE CIRCUIT COURT
BLACKFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 2, 2010, with Laura A. Coons, Clerk of the Circuit Court; Kathy J. Bantz, Auditor; Robert F. O'Rourke, President of the Board of County Commissioners; and Bill Malott, President of the County Council. The official response has been made a part of this report and can be found on page 6.

BLACKFORD COUNTY CLERK
110 WEST WASHINGTON STREET
HARTFORD CITY, IN 47348

July 29, 2010

Indiana State Board of Accounts

Re: Audit of the Clerk of the Circuit & Superior Courts

This is to advise the State Board of Accounts that the Clerk of the Blackford Circuit and Superior courts is still having problems with the MHI Computer System. MHI provided the software for case management and the clerk's financial records.

The present audit for year 2008 and 2009 by the State Board of Accounts have a history back from 2001 to December 31, 2009 with the same problems every year of not balancing and have had this problem for a very, very long time. The trust account was with MHI and the Isets (Child Support) with the State of Indiana. The trust account was balanced everyday and month and our totals came out fine. The Isets system is balanced everyday and month and the totals came out fine with no problems at all when the audits are completed by the State Board of Accounts.

Blackford County courts and clerk's office are now with JTAC and the new Odyssey system since January 1, 2010 and the clerk's office financials have been balancing everyday and month to the penny with no problem. JTAC is the best thing that has happened for Blackford County clerk's office as they are always there to help us and to answer any questions for us.

Thank You,



Laura Coons

Blackford County Clerk