

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

EXAMINATION REPORT  
OF  
CLERK OF CIRCUIT COURT  
CARROLL COUNTY, INDIANA  
January 1, 2009 to December 31, 2009



**FILED**  
11/10/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Beth Myers	01-01-07 to 12-31-10
Treasurer	Jane Brewington	01-01-07 to 12-31-10
Clerk	Nancy Mattox	01-01-09 to 12-31-12
Sheriff	Tony Burns	01-01-07 to 12-31-10
President of the County Council	Ann Brown	01-01-09 to 12-31-10
President of the Board of County Commissioners	Loren Hylton	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF CARROLL COUNTY

We have examined the records of the Clerk of 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Carroll County for the year 2009.

STATE BOARD OF ACCOUNTS

August 11, 2010

CLERK OF CIRCUIT COURT  
CARROLL COUNTY  
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliation of the Trust fund balance to the bank account balance was not presented for examination. The Trust accounts have not been reconciled since December 31, 2008. Due to the high volume of transactions, it was not possible to determine cash long or short at December 31, 2009. The Indiana Support Enforcement Tracking System bank account has been reconciled through June 30, 2010.

IC 5-13-6-1(e) states: "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 County Clerk, Chapter 8)

CLERK OF CIRCUIT COURT  
CARROLL COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 1, 2010, with Loren Hylton, President of the Board of County Commissioners; Ann Brown, President of the County Council; and Beth Myers, Auditor. The officials concurred with our finding.

The contents of this report were discussed on September 1, 2010, with Nancy Mattox, Clerk. The official response has been made a part of this report and may be found on pages 6 and 7.

NANCY S. MATTOX  
Carroll County Clerk

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September 10, 2010

**OFFICIAL RESPONSE**

State Board of Accounts  
302 W. Washington Street, Room E418  
Indianapolis, IN 46204-2765

Re: 2010 Audit of the Carroll County Clerk's Office

Ladies and Gentlemen:

This letter shall serve as my official response to the report of the audit of the Carroll County Clerk's Office for the calendar year 2010.

Prior to taking office in January 2009, I spent a couple of days with the outgoing clerk in an effort to learn the bookkeeping program (WRITS) used for maintaining the trust account. During that time, I found that balancing the trust account using this program was a tedious process. In addition, I had difficulty balancing the numbers from our accounting documents with the State Board of Accounts monthly report form.

Upon taking office, the trust account was balanced through November 2008. Over the next months, I attempted to work on the December 2008 bank statement. I was not able to receive any assistance from my two deputies because they had not been previously trained on any of the office accounting procedures.

Prior to taking office, a Petition Requesting Local Public Question had been filed. In the first few months on the job, I was not only learning office procedures, but I was also addressing the issues involved in holding a special election.

The Carroll County Courthouse is closed on Wednesday afternoons so all staff works 36 hours per week. On August 20, 2009, I went before the county council requesting additional funds so that my staff could work the additional four hours a week and to hire part-time clerical help to be paid from the clerk's perpetuation fund in an effort to alleviate some of the overload of learning how to operate the clerk's office and to assist in some of the day-to-day activities of the office so that I could focus my attention on the bookkeeping. The county council denied my request on September 15, 2009.

In September 2009, the State Board of Accounts began their audit of the Carroll County Clerk's Office. Shortly after their audit began, I contacted a former SBOA auditor to assist me in balancing the books. That person worked on the accounts for a few weeks, but he never contacted me to advise if he was successful in getting the figures transferred to the SBOA monthly report form in order to balance.

In November 2009, the two Carroll County judges and I began preliminary work with the Indiana Supreme Court in an effort to implement the Odyssey case management system in our respective offices. That work, along with individual training, continued through April 5, 2010, when the Carroll County courts and clerk's office went live on Odyssey.

On June 18, 2010, I filed a request for additional appropriations requesting the Carroll County Council to allow me to hire Maximus for five days of accounting assistance from the clerk's perpetuation fund to assist me in getting the accounting caught up to date. At that time, I had balanced the majority of the ISETS child support account, but explained to the council that I hoped to have the trust account balanced by August 1, 2010. My request for appropriations was tabled until the council meeting on August 19, 2010, at which time the council denied my request.

I did not have prior clerk's office experience before taking the office. I have worked extremely hard to learn all aspects of the position, all while attempting to meet the required deadlines and statutory regulations. Because I am not proficient in every duty required of me, I feel I have made the appropriate requests of those who can assist me, all to no avail. With an unusually small staff, our main goal is to assist the public with the business they bring to our office. That being said, I fully intend to comply with Indiana Code requirements in getting the accounting of the Carroll County Clerk's Office completed. I would welcome any questions, comments, or suggestions the State Board of Accounts may have in this matter. Thank you for your consideration.

Sincerely,



Nancy S. Mattox