

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

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



FILED

12/07/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Kim Shorter	01-01-07 to 12-31-10
President of the County Council	James A. Rahn	01-01-09 to 12-31-10
President of the Board of County Commissioners	George Nicholas	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PARKE COUNTY

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Parke County for the year 2009.

STATE BOARD OF ACCOUNTS

September 20, 2010

CLERK OF THE CIRCUIT COURT
PARKE COUNTY
EXAMINATION RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

The bank was not properly reconciled to the book during the examination period. The cash book balance was less than the adjusted bank balance by \$144.99. The Clerk does not reconcile the cash book to the ISETs reports for support. The ISET reports were used for receipts, disbursements and balances for the support fund.

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 Clerks of the Circuit Courts of Indiana, Chapter 13)

RECONCILIATION OF SUBSIDIARY LEDGERS

Reconcilements were not made between the subsidiary ledgers and the control account for Trust Funds in the Clerk's office. At December 31, 2009, the detail was \$5,595 higher than the control. A similar comment was included in prior Reports B32535 and B35019.

At all times, the manual and 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 Clerks of the Circuit Courts of Indiana, Chapter 13)

CLERK OF THE CIRCUIT COURT
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 20, 2010, with Diana Hazlett, Auditor; Kim Shorter, Clerk of the Circuit Court; James A. Rahn, President of the County Council; and George Nicholas, President of the Board of County Commissioners. The officials concurred with our findings.