

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

CASS COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

06/15/2011

TABLE OF CONTENTS

| <u>Description</u> | <u>Page</u> |
|---|-------------|
| County Officials | 2 |
| Transmittal Letter | 3 |
| Audit Result(s) and Comment(s): Reconciliation of Subsidiary Ledgers | 4 |
| Exit Conference..... | 5 |

COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|-----------------|----------------------|
| Clerk | Beth Liming | 01-01-09 to 12-31-12 |
| President of the County Council | Ralph Anderson | 01-01-10 to 12-31-11 |
| President of the Board of County Commissioners | David Arnold | 01-01-10 to 12-31-11 |



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

TO: THE OFFICIALS OF CASS COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2010 to December 31, 2010, 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 Result(s) and Comment(s). The financial transactions of this office are reflected in the Annual Report of Cass County for the year 2010.

STATE BOARD OF ACCOUNTS

April 26, 2011

CLERK OF THE CIRCUIT COURT
CASS COUNTY
AUDIT RESULT(S) AND COMMENT(S)

RECONCILIATION OF SUBSIDIARY LEDGERS

At December 31, 2010, the total of cash bonds per the Clerk's detailed record of Cash Bonds did not agree to the balance shown in the Clerk's Cash Book by \$1,522. A similar comment was contained in the prior Report B37190.

The total of all unpaid items as shown by the trust fund register must agree with the balance in trust as shown by the cash book. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 4)

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
CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 26, 2011, with Beth Liming, Clerk; Ralph Anderson, President of the County Council; and David Arnold, President of the Board of County Commissioners. The officials concurred with our audit finding.