

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

WHITE COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

06/30/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Bruce A. Lambert Paula Lantz	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Richard Horton Dennis Carter	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	John Heimlich	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WHITE 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 White County for the year 2010.

STATE BOARD OF ACCOUNTS

June 6, 2011

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

DEPOSITS

We tested five receipts. Each of these receipts was deposited between 7 and 13 days after the date received.

Indiana Code 5-13-6-1(c) states in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

OLD OUTSTANDING CHECKS

Our review of the bank reconcilements as of December 31, 2010, revealed 40 checks totaling \$18,791.98 that were outstanding in excess of five years.

Indiana Code 5-11-10.5-2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void."

Indiana Code 5-11-10.5-3 states:

"Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the board: (1) of finance of the political subdivision; or (2) the fiscal body of a city or town. The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only two (2) copies of each list need be prepared or caused to be prepared by the treasurer."

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

Indiana Code 5-11-10.5-5 states:

"(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

CHANGE OF VENUE

During 2009 and 2010, the County held court for change of venue cases; however, the County did not bill the responsible counties for the expenses incurred and paid. Therefore, no revenue was recognized in 2009 and 2010 to offset the associated costs.

Indiana Code 34-35-5-1 states: "In all cases, civil, criminal or otherwise, where there is a change of venue from one (1) county to another, the county in which the cause originated and from which the change of venue is taken shall pay to the county to which the change of venue is taken all expenses."

CLERK OF THE CIRCUIT COURT
WHITE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 6, 2011, with Paula Lantz, Clerk, and John Heimlich, President of the Board of County Commissioners. The officials concurred with our audit findings.