

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

GREENE COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

07/29/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Jackie Winstead Susan Fowler	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	John Wilkes	01-01-10 to 12-31-11
President of the Board of County Commissioners	Steven Lindsey	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF GREENE 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 Greene County for the year 2010.

STATE BOARD OF ACCOUNTS

June 9, 2011

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

TRUST RECORDS

The subsidiary records for each type of trust account (cash bond, judgments, restitution, and trust) did not agree to the Clerk's Cashbook as shown below. A similar comment has appeared in prior reports.

	Amount per Cashbook	Amount per Computerized Detail Reports	Variance
Cash Bonds	\$ 196,144.64	\$ 223,787.76	\$ (27,643.12)
Change of Venue	270.00	270.00	-
Judgments	104,214.38	110,990.94	(6,776.56)
Restitution	32,800.02	36,624.13	(3,824.11)
Trust Funds	<u>184,153.47</u>	<u>205,057.51</u>	<u>(20,904.04)</u>
Totals	<u>\$ 517,582.51</u>	<u>\$ 576,730.34</u>	<u>\$ (59,147.83)</u>

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 Court, Chapter 13)

CLERK OF THE CIRCUIT COURT
GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 9, 2011, with Rae Della Cravens, Deputy Clerk; John Wilkes, President of the County Council; Steven Lindsey, President of the Board of County Commissioners; and Matthew Baker, Auditor. The officials concurred with our audit finding.