

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

AUDIT REPORT  
OF  
CLERK OF THE CIRCUIT COURT  
WABASH COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**  
08/05/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Lori J. Draper Elaine J. Martin	01-01-08 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Michael B. Ridenour James R. Kaltenmark	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Barry J. Eppley Scott E. Givens	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF WABASH 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 Wabash County for the year 2010.

STATE BOARD OF ACCOUNTS

May 16, 2011

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

DEPOSITS – RECEIPTS PAID BY CREDIT CARD

During the audit period, the Clerk of the Circuit Court began accepting credit card payments for traffic violations via the internet. These payments are electronically transferred into the Clerk of the Circuit Court's bank account. However, the deposit information does not contain sufficient detail to identify for whom the payments are made.

The deposit ticket or attached documentation must provide a detailed listing of the deposit, which includes at a minimum, check numbers and corresponding names of the payors. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

CLERK OF THE CIRCUIT COURT  
WABASH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 16, 2011, with Lori J. Draper, former Clerk of the Circuit Court. The official concurred with our audit finding.

The contents of this report were discussed on May 16, 2011, with Elaine J. Martin, Clerk of the Circuit Court.