

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

JENNINGS COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

08/17/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Ronald Bloemer Mary Kilgore	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Howard Malcomb	01-01-10 to 12-31-11
President of the Board of County Commissioners	Jeffery Day	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 JENNINGS 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 Jennings County for the year 2010.

STATE BOARD OF ACCOUNTS

July 26, 2011

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

CASH BONDS - NOT DEPOSITED OR RECORDED

The County Clerk's Office receives payments for cash bonds of jailed individuals from the County Sheriff's Department. There are instances when these payments are received by the Clerk's Office and the County Prosecutor has not officially filed charges against the individual; therefore, no cause number has been assigned to the case. The Clerk's office uses the cause number to record the receipt of the money and all pertinent information associated with the case. It has been the practice of the Clerk's Office to not deposit or record the cash bond payments received from the County Sheriff until they received notification from the County Prosecutor that charges were filed. In some cases the Clerk's Office may not get notification for days, weeks, or even months after receiving the bond money. As a result the Clerk's office would not deposit or record some cash bond payments for days, week, or months. The following schedule shows the number of checks, the dollar amount and the date the check was issued of the cash bond checks that were on hand in the Clerk's Office as of May 23, 2011:

<u>Month</u>	<u>Year</u>	<u>Number of Checks</u>	<u>Check Amounts</u>
October	2009	1	\$ 855
January	2010	1	855
February	2010	1	1,555
March	2010	1	855
August	2010	1	2,605
September	2010	1	1,055
October	2010	1	1,055
November	2010	2	1,810
January	2011	2	3,660
February	2011	1	905
March	2011	6	4,080
April	2011	17	14,045
May	2011	4	2,870
Totals		<u>39</u>	<u>\$ 36,205</u>

(A) The last check noted in May 2011 was dated May 16, 2011.

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. . . ."

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

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Clerk of the Circuit Courts of Indiana, Chapter 13)

As of June 8, 2011, Mary Kilgore, Clerk, deposited and recorded all the cash bond payments that were on hand.

PRESCRIBED FORMS NOT USED

The Clerk's Cash Book and Daily Balance Record (Form 46), prescribed as a summary of the cash book of receipts and disbursements, was not in use. A computer generated nonprescribed form (Clerk's Cash Book) and a monthly summary spreadsheet prepared by the Deputy Clerk were used in lieu of Form 46.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

A similar comment was included in prior Reports B35761 and B37790.

TRUST REGISTER NOT RECONCILED

The Trust Fund balance (control account) as shown in the Cash Book was \$11,845 more than the total of the detail of outstanding items shown in the Trust Register at December 31, 2010.

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)

A similar comment was included in prior Reports B30403, B32043, B35761, and B37790.

CLERK OF THE CIRCUIT COURT
JENNINGS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 26, 2011, with Ronald Bloemer, former Clerk. The official concurred with our audit findings.

In a separate exit conference, the contents of this report were discussed on July 26, 2011, with Mary Kilgore, Clerk.