

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

AUDIT REPORT

OF

CLERK OF CIRCUIT COURT

JASPER COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**

08/23/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Kara Fishburn Vicki Bozell	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Ronald Siphema	01-01-10 to 12-31-11
President of the Board of County Commissioners	Kendell Culp	01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JASPER COUNTY

We have audited the records of the Clerk of 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 Jasper County for the year 2010.

STATE BOARD OF ACCOUNTS

May 18, 2011

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

***CONDITION OF RECORDS***

Financial records presented for audit were incomplete and not reflective of the activity of the Trust Fund held by the Clerk of the Circuit Court. On November 12, 2010, the Clerk's office installed a new accounting software system. As a part of this installation a new bank account was opened. No old trust items were transferred to the new accounting system. Currently, if an old trust item needs attention the clerk enters the old trust item into the new system and transfers the necessary cash to address the issue from the old bank account to the new one. No entries are made to the old software system to remove the item from that accounting system. Consequently, the detail required to adequately reconcile old trust items is not available.

Old open trust items should be entered to the new accounting system and reconciled to the total cash in the depository accounts.

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 Counties, Chapter 1)

CLERK OF CIRCUIT COURT  
JASPER COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 18, 2011, with Vickie Bozell, Clerk; Donna Moore, Bookkeeper; and Kendell Culp, President of the Board of County Commissioners. The officials concurred with our audit finding.