

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

DELAWARE COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

08/26/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Steven Craycraft	01-01-10 to 12-31-13
President of the County Council	Christopher Matchett James King	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Todd Donati	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Delaware County for the year 2010.

STATE BOARD OF ACCOUNTS

June 13, 2011

CLERK OF THE CIRCUIT COURT
DELAWARE COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS

The Clerk's of the Circuit Court office collected a \$1,000 election fine in 2010. The money was held in the department's safe and not deposited in the Clerk's of the Circuit Court bank account until 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. . . ."

CONDITION OF RECORDS

The County Annual Report filed was misstated due to the Clerk's of the Circuit Court office giving the Auditor's office bank transactions rather than record transactions.

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 Court of Indiana, Chapter 13)

CLERK OF THE CIRCUIT COURT
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 13, 2011, with Steven Craycraft, Clerk of the Circuit Court, and Jenny Marsh, Bookkeeper.