

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

OWEN COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

09/08/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Harley E Melton Jeff Brothers	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	George Jennings	01-01-10 to 12-31-11
President of the County Council	Michael L. Wood	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OWEN 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Owen County for the year 2010.

STATE BOARD OF ACCOUNTS

July 28, 2011

CLERK OF THE CIRCUIT COURT
OWEN COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the Child Support Fund balances to the Child Support bank account balances consistently noted an unknown variance of \$185 cash necessary to balance throughout 2010. The former County Clerk was informed that any cash necessary to balance at the conclusion of his term may be his personal responsibility.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

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 Courts, Chapter 13)

TRUST ITEMS OVER FIVE YEARS OLD

As stated in prior reports, our review of trust items on hand revealed that many items had been on hand for a period of five years or longer.

Indiana Code 32-34-1-20 (c)(6) states: "For property or proceeds held by a court or a court clerk, five (5) years after the property or proceeds becomes distributable. The property or proceeds must be treated as unclaimed property under 32-34-3."

PRESCRIBED FORM

As stated in prior reports, the following prescribed or approved form was not always in use:

Form 40, Change of Venue Record

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)

CLERK OF THE CIRCUIT COURT
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 20, 2011, with Harley E. Melton, former Clerk of the Circuit Court.

The contents of this report were discussed on July 25, 2011, with Jeff Brothers, Clerk of the Circuit Court.

The contents of this report were discussed on July 28, 2011, with Michael L. Wood, President of the County Council; and George Jennings, President of the Board of County Commissioners.