

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

AUDIT REPORT  
OF  
CLERK OF THE CIRCUIT COURT  
SCOTT 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	Frances Satterwhite	01-01-09 to 12-31-12
President of the County Council	Donnie Richie Mike Zollman	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Robert C. Tobias Larry Blevins	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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TO: THE OFFICIALS OF SCOTT 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 and Comment. The financial transactions of this office are reflected in the Annual Report of Scott County for the year 2010.

STATE BOARD OF ACCOUNTS

August 12, 2011

CLERK OF THE CIRCUIT COURT  
SCOTT COUNTY  
AUDIT RESULT AND COMMENT

**RECORD INFORMATION**

The following items were noted with the keeping of records by the Clerk of the Circuit Court:

1. The Cash Book Trust balance was \$2,144.50 less than the Trust Detailed Book balances at December 31, 2010.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balances should agree. If the reconciled record balance is less than the subsidiary or control ledger, then the responsible official or employee may be held responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Manual for Clerks of the Circuit Court of Indiana, Chapter 13)

2. Records presented for examination of Trust funds on hand at December 31, 2010, did not indicate the date funds were received and therefore, it could not be determined if any trust funds on hand were more than five years old.

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

A similar comment was reported in prior Reports B33844, B35839, and B38451, for the years 2007, 2008, and 2009, respectively.

CLERK OF THE CIRCUIT COURT  
SCOTT COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 12, 2011, with Frances Satterwhite, Clerk of the Circuit Court. The official concurred with our audit finding.

The contents of this report were also discussed on August 12, 2011, with Larry Blevins, President of the Board of County Commissioners, and Donnie Richie, County Councilman.