

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

AUDIT REPORT  
OF  
CLERK OF THE CIRCUIT COURT  
STARKE COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**  
09/08/2011



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result(s) and Comment(s): Clerk's Trust Items Over Five Years Old .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Evelyn A. Skronski	01-01-07 to 12-31-14
President of the County Council	Mark C. Smith	01-01-10 to 12-31-11
President of the Board of County Commissioners	Daniel D. Bridegroom	01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF STARKE 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 Starke County for the year 2010.

STATE BOARD OF ACCOUNTS

June 1, 2011

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

***CLERK'S TRUST ITEMS OVER FIVE YEARS OLD***

Our review of trust items on hand revealed that 235 items totaling \$57,597 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."

CLERK OF THE CIRCUIT COURT  
STARKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 1, 2011, with Evelyn A. Skronski, Clerk. The official concurred with our audit finding.

The contents of this report were discussed on June 20, 2011, with Katherine Chaffins, Auditor; Daniel D. Bridegroom, President of the Board of County Commissioners; and Mark C. Smith, President of the County Council.