

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

AUDIT REPORT
OF
CLERK OF THE CIRCUIT COURT
DUBOIS COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
05/31/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Bridgette N. Jarboe	01-01-11 to 12-31-14
President of the County Council	Lawrence M. Vollmer	01-01-11 to 12-31-12
President of the Board of County Commissioners	Gregory A. Kendall	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DUBOIS COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2011 to December 31, 2011, 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 Dubois County for the year 2011.

STATE BOARD OF ACCOUNTS

March 27, 2012

CLERK OF THE CIRCUIT COURT
DUBOIS COUNTY
AUDIT RESULTS AND COMMENTS

REPORTS OF COLLECTION FILED DELINQUENT

Reports of Collection filed with the County Auditor were received delinquent. The required reports were provided to the County Auditor up to two months after the collections were received by the County Clerk. None of the reports during 2011 were filed by the 10th day of the next month.

The Report of Collection for State court costs collected from May 2011 to November 2011, was due to the Treasurer of State by December 31, 2011. The report was not filed until January 17, 2012.

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, Chapter 13)

The posting of the payment of all settlement checks should be as of the last day of the month, although it may not be possible to deliver the checks on that day. The quietus from the auditor and other receipts from the payee should be carefully preserved by the clerk. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts, Chapter 8)

The law requires the clerk to pay all fees due the county to the treasurer at the end of each month. If the clerk will make an accurate accounting of each day's receipts and follows the foregoing procedure, he or she will experience no difficulty in making the settlement at the end of each month. It will be done with ease and in a minimum of time. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts, Chapter 8)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were incorrect. There were numerous adjustments noted during the year for cash short and long. Some reconcilements were not performed until two months after month end. At year end the fund balances did reconcile to the bank balance.

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."

CLERK OF THE CIRCUIT COURT
DUBOIS COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

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 Clerks of the Circuit Court of Indiana, Chapter 13)

INTERNAL CONTROLS

Controls do not exist to ensure that accurate and timely monthly bank reconciliements are being performed in the Clerk's office. Controls are also lacking to ensure collections by the Clerk's office are remitted to the County Auditor on a timely basis.

By not performing accurate and timely bank reconciliements and not remitting collections to the County Auditor on a timely basis could lead to errors not being detected in a timely manner. Incorrect amounts of collections could be remitted to the Auditor and monthly report of collections would be inaccurate. The lack of controls over the reconciliation procedures could lead to adjusting entries being made without proper documentation.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

CLERK OF THE CIRCUIT COURT
DUBOIS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 27, 2012, with Kathleen M. Hopf, Auditor; Lawrence M. Vollmer, President of the County Council; and Gregory A. Kendall, President of the Board of County Commissioners. The officials concurred with our audit findings.

The contents of this report were discussed on March 27, 2012, with Bridgette N. Jarboe, Clerk. The official indicated that she would be responding to the report but no official response was received.