

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

JASPER COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/04/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Vicki Bozell	01-01-11 to 12-31-14
President of the County Council	Ronald Sipkema	01-01-11 to 12-31-12
President of the Board of County Commissioners	Kendell Culp	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JASPER 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Jasper County for the year 2011.

STATE BOARD OF ACCOUNTS

June 26, 2012

CLERK OF THE CIRCUIT COURT
JASPER COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Monthly depository reconciliations of the fund balances to the bank account balances were not all presented for audit. Depository reconciliations of the fund balances to the bank account balances presented were incorrect. The Clerk maintains a money market savings account that is not recorded in the Clerk's fund ledgers or listed on the bank reconciliation. The balance of the money market savings account was \$52,142.75 on December 31, 2011.

Indiana Code 5-13-6-1(e) states in part: "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/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, Chapter 8)

CLERK OF THE CIRCUIT COURT
JASPER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 26, 2012, with Vicki Bozell, Clerk of the Circuit Court, and Kendell Culp, President of the Board of County Commissioners. The officials concurred with our audit findings.