

**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, 2011 to December 31, 2011



**FILED**  
09/04/2012



TABLE OF CONTENTS

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

COUNTY OFFICIALS

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



**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, 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 Owen County for the year 2011.

STATE BOARD OF ACCOUNTS

August 8, 2012

CLERK OF THE CIRCUIT COURT  
OWEN COUNTY  
AUDIT RESULT AND COMMENT

***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."

CLERK OF THE CIRCUIT COURT  
OWEN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 8, 2012, with Jeff Brothers, Clerk of the Circuit Court. The official concurred with our audit finding.