

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

DELAWARE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/10/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Steven Craycraft	01-01-10 to 12-31-13
President of the County Council	James King	01-01-11 to 12-31-12
President of the Board of County Commissioners	Todd Donati	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

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 Delaware County for the year 2011.

STATE BOARD OF ACCOUNTS

August 8, 2012

CLERK OF THE CIRCUIT COURT
DELAWARE COUNTY
AUDIT RESULT AND COMMENT

ANNUAL REPORT

As noted in the prior report, the annual report filed was materially misstated due to the Clerk's Office providing inaccurate receipts and disbursements to the Auditor's Office.

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, Chapter 13)

CLERK OF THE CIRCUIT COURT
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 2, 2012, with Steven Craycraft, Clerk of the Circuit Court, and Jenny Marsh, Bookkeeper. The officials concurred with our audit findings.

The contents of this report were discussed on August 14, 2012, with Todd Donati, President of the Board of County Commissioners, and James King, President of the County Council.