

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

EXAMINATION REPORT  
OF  
CLERK OF THE CIRCUIT COURT  
GREENE COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
10/24/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Susan Fowler	01-01-2011 to 12-31-2014
President of the County Council	John Wilkes Edward Cullison	01-01-2011 to 12-31-2011 01-01-2012 to 12-31-2012
President of the Board of County Commissioners	Steve Lindsey	01-01-2011 to 12-31-2012



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GREENE COUNTY

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Greene County for the year 2011.

STATE BOARD OF ACCOUNTS

September 12, 2012

CLERK OF THE CIRCUIT COURT  
GREENE COUNTY  
EXAMINATION RESULT AND COMMENT

**TRUST RECORDS**

The subsidiary records of the old computer system for each type of trust account did not agree to the Clerk's Cashbook, as shown below. The Clerk's office has been working to resolve this difference and the amount of variance is declining. A similar comment has appeared in prior reports.

	Amount Per Cashbook	Amount Per Computerized Detailed Reports	Variance
Cash Bonds	\$ 104,501.24	\$ 124,645.76	\$ \$(20,144.52)
Change of Venue	270.00	270.00	-
Judgements	26,359.49	13,344.19	13,015.30
Restitution	31,992.30	35,461.41	(3,469.11)
Trust Funds	122,153.71	142,851.06	(20,697.35)
Totals	<u>\$ 285,276.74</u>	<u>\$ 316,572.42</u>	<u>\$ (31,295.68)</u>

At all times, the manual and 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, Chapter 13)

CLERK OF THE CIRCUIT COURT  
GREENE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 12, 2012, with Matthew Baker, County Auditor; and Tammy Woodall, Chief Deputy Clerk of the Circuit Court. The officials concurred with our examination finding.