

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

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



**FILED**  
12/17/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Janet Chadwell	01-01-11 to 12-31-14
President of the Board of County Commissioners	John Richards Rick Nobbe	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Ernest Gauck	01-01-11 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DECATUR 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 Decatur County for the year 2011.

STATE BOARD OF ACCOUNTS

November 1, 2012

CLERK OF THE CIRCUIT COURT  
DECATUR COUNTY  
EXAMINATION RESULT AND COMMENT

***SUPPLEMENTAL ANNUAL REPORT***

The financial activity originally reported on the Supplemental Annual Financial Report (AFR) was incomplete. The Supplemental AFR did not include activity for ISETS, restitution, and overpayments. The beginning cash balance for the year 2011 did not agree with ending cash balance from the year 2010 by \$5,354. Receipts were understated by \$477,216 and disbursements were understated by \$472,345. The amounts reported for trust were inaccurate, resulting in the ending balance for trust items being understated by \$2,934.

The Supplemental AFR has been prescribed to summarize yearly financial activity associated with the County's department for inclusion in the County's Annual Financial Report. Failure of the department to provide accurate financial information to the County Auditor for incorporation into the County's Annual Financial Report could result in the State Board of Accounts not being able to provide an unqualified opinion on the Independent Auditor's Report.

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 of Indiana, Chapter 13)

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  
DECATUR COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 1, 2012, with Janet Chadwell, Clerk of the Circuit Court; Rick Nobbe, President of the Board of County Commissioners; and Ernest Gauck, President of the County Council.