

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

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



FILED
12/21/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Diana Hazlett	01-01-11 to 12-31-14
President of the County Council	George Nicholas	01-01-11 to 12-31-12
President of the Board of County Commissioners	James A. Rahn	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PARKE 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Parke County for the year 2011.

STATE BOARD OF ACCOUNTS

November 1, 2012

CLERK OF THE CIRCUIT COURT
PARKE COUNTY
EXAMINATION RESULTS AND COMMENTS

PRESCRIBED FORMS - CLERK OF THE CIRCUIT COURT

The following prescribed or approved form was not used in the prescribed manner:

County Form 40 - Change of Venue Record (Clerk of the Circuit Court)

This form is for the purpose of documenting and billing costs for cases received from other counties. The Clerk's Office is entering cases received from other counties and cases sent to other counties in this record.

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)

RECEIPTS NOT DEPOSITED

Receipt Number 75590 was written in the Clerk of the Circuit Court's office during the previous Clerk's term and could not be traced to a bank deposit, ledger, or trust account. This receipt was brought to the attention of the current Clerk when the individual was notified that he had not paid his fine.

Kimberly Shorter, former Clerk, reimbursed the County \$124.50 (Receipt numbers 2012-03930 and 2012-03931) for the receipt that was not deposited. (See Summary of Charges, page 6)

Indiana Code 5-13-6-1(c) states:

"Except as provided in subsection (d), all local officers, except township trustees, who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the several local boards of finance that have jurisdiction of the funds. The public funds collected by township trustees shall be deposited in the designated depository on or before the first and fifteenth day of each month. Public funds deposited under this subsection shall be deposited in the same form in which they were received."

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts, Chapter 13)

CLERK OF THE CIRCUIT COURT
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 1, 2012, with James A. Rahn, President of the Board of County Commissioners, and Diana Hazlett, Clerk. The officials concurred with our findings.

CLERK OF THE CIRCUIT COURT
 PARKE COUNTY
 SUMMARY OF CHARGES

	Charges	Credits	Balance Due
Kimberly Shorter, former Clerk of the Circuit Court:			
Receipts Not Deposited, page 4	\$ 124.50	\$	\$
Repayment, Receipts No. 2012-3930 and 2012-3931		124.50	-
Totals	\$ 124.50	\$ 124.50	\$ -