

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, 2012 to December 31, 2012



FILED
06/27/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Jeffery K. Brothers	01-01-12 to 12-31-14
President of the County Council	Michael L. Wood Patty Steward	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the Board of County Commissioners	George Jennings Donnie Minnick	01-01-12 to 12-31-12 01-01-13 to 12-31-13



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, 2012 to December 31, 2012, 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 2012.

STATE BOARD OF ACCOUNTS

May 2, 2013

CLERK OF THE CIRCUIT COURT
OWEN COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS - CLERK

Depository reconciliations of the fund balances to the bank account balance indicate that there was \$79 more cash than detail.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or 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 Courts, Chapter 13)

CLERK OF THE CIRCUIT COURT
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 2, 2013, with Jeffery K. Brothers, Clerk of the Circuit Court; Donnie Minnick, President of the Board of County Commissioners; Patty Steward, President of the County Council; and Michael L. Wood, Auditor.