

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

AUDIT REPORT  
OF  
CLERK OF CIRCUIT COURT  
UNION COUNTY, INDIANA  
January 1, 2012 to December 31, 2012



**FILED**  
07/18/2013



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Susan Ray	01-01-11 to 12-31-14
President of the County Council	Alan Alcorn	01-01-12 to 12-31-13
President of the Board of County Commissioners	Paul Wiwi	01-01-12 to 12-31-13



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF UNION COUNTY, INDIANA

We have audited the records of the Clerk of 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 Union County for the year 2012.

STATE BOARD OF ACCOUNTS

June 27, 2013

CLERK OF CIRCUIT COURT  
UNION COUNTY  
AUDIT RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were conducted; however, the computer balance did not reconcile to the depository balance by \$2,416.

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."

CLERK OF CIRCUIT COURT  
UNION COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 26, 2013, with Susan Ray, Clerk of the Circuit Court. The contents of this report were discussed on June 27, 2013, with Paul Wiwi, President of the Board of County Commissioners, and Russell Rude, Vice President of the County Council.