

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

LAGRANGE COUNTY, INDIANA

August 1, 2012 to December 31, 2012



FILED
11/06/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Beverly S. Elliott	01-01-09 to 03-31-12
	Peggy Iddings (Interim)	04-01-12 to 05-17-12
	Bonnie J. Brown	05-18-12 to 12-31-16
President of the County Council	John A. Price	01-01-12 to 12-31-12
	Peter Cook	01-01-13 to 12-31-13
President of the Board of County Commissioners	George R. Bachman	01-01-12 to 12-31-12
	John A. Price	01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAGRANGE COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from August 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 Results and Comments. The financial transactions of this office are reflected in the Financial Statement and Federal Single Audit Report of LaGrange County for the year 2012.

STATE BOARD OF ACCOUNTS

July 8, 2013

CLERK OF THE CIRCUIT COURT
LAGRANGE COUNTY
AUDIT RESULTS AND COMMENTS

PENALTIES, INTEREST, AND OTHER CHARGES

A penalty totaling \$1,020 was paid to the Internal Revenue Service on March 4, 2013, for the year ended December 31, 2010. This penalty was for failure to timely file Form 1099 Miscellaneous information returns.

Beverly S. Elliott, former Clerk, was requested to reimburse \$1,020 to the Clerk's Trust Fund. (See Summary of Charges, page 6)

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee.

(Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

OFFICIAL BONDS

Beverly S. Elliott, former Clerk, is covered under a Public Official Bond.

Surety:	Auto Owners Insurance Company
Amount:	\$60,000
Bound Unto:	State of Indiana
Term:	January 1, 2010 until January 1, 2011 January 1, 2011 until January 1, 2012
Official Bond Number:	047602-66292318 66292318

CLERK OF THE CIRCUIT COURT
LAGRANGE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 8, 2013, with Bonnie J. Brown, Clerk; John A. Price, President of the Board of County Commissioners; and Peter Cook, President of County Council.

We attempted to contact Beverly S. Elliott, former Clerk, via email and telephone to set up an exit conference to discuss the contents of this report. She didn't respond to either method of communication, therefore, no exit conference was held with Beverly S. Elliott.

The LaGrange County Auditor contacted Beverly S. Elliott and she responded in writing on February 28, 2013, "I am in receipt of your correspondence dated February 22, 2013. No. I will not be making any payment."

CLERK OF THE CIRCUIT COURT
LAGRANGE COUNTY
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Beverly S. Elliott, former Clerk: Penalties, Interest, and Other Charges, page 4	\$ <u>1,020</u>	\$ <u>-</u>	\$ <u>1,020</u>

AFFIDAVIT

STATE OF INDIANA)
)
LaGrange COUNTY)

We, Gregory Burtsfield and Stacy Saberniak, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the Clerk of the Circuit Court, LaGrange County, Indiana, for the period from January 1, 2012 to December 31, 2012, is true and correct to the best of our knowledge and belief.

Gregory Burtsfield

Stacy Saberniak
Field Examiners

Subscribed and sworn to before me this 21 day of August, 2013.



Jennifer Bricker
Notary Public

My Commission Expires: 2-3-16

County of Residence: LaGrange