

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

AUDIT REPORT

OF

COUNTY AUDITOR

CLARK COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
12/10/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	R. Monty Snelling	01-01-11 to 12-31-14
President of the County Council	Barbara Hollis	01-01-12 to 12-31-13
President of the Board of County Commissioners	Les Young Jack Coffman	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 CLARK COUNTY

We have audited the records of the County Auditor 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 Clark County for the year 2012.

STATE BOARD OF ACCOUNTS

November 4, 2013

COUNTY AUDITOR
CLARK COUNTY
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCE

The Jury Pay Fund in the County's records had shown an overdrawn cash balance of \$15,466 as of December 31, 2012. The Jury Pay Fund is not reported separately on the financial statement but rather combined with other funds and reported as the County User Fee Fund.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 4, 2013, with R. Monty Snelling, Auditor; Alana Sparkman, Deputy Auditor; Jack Coffman, President of the Board of County Commissioners; and Barbara Hollis, President of the County Council. The Official Response has been made a part of this report and may be found on page 6.



R. MONTY SNELLING

CLARK COUNTY AUDITOR

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Jeffersonville, IN 47130-4090
(812) 285-6211
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Contact Person: R. Monty Snelling
Title: Clark County Auditor
Phone: 812-285-6211

OVERDRAWN CASH BALANCE

All funds are monitored for sufficient balances and appropriations. It is agreed that the Jury Pay Fund was in the negative on 12/31/2012. The reason that this fund was allowed to be in the negative was to comply with a court order to continue to pay claims. In the future, all court orders will be checked for proper wording and procedure.