

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

SWITZERLAND COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
01/24/2014

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Kimberly A. Hambrick	01-01-11 to 12-31-14
President of the County Council	Michael L. Jones	01-01-12 to 12-31-13
President of the Board of County Commissioners	Brian L. Morton Mark Lohide	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 SWITZERLAND 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 Switzerland County for the year 2012.

STATE BOARD OF ACCOUNTS

December 17, 2013

CLERK OF THE CIRCUIT COURT
SWITZERLAND COUNTY
AUDIT RESULT AND COMMENT

OFFICIAL BOND COVERAGE

Kimberly A. Hambrick, Clerk, whose term of office is January 1, 2011 to December 31, 2014, filed an individual surety bond (Number 61138913) for the period January 1, 2011 through January 1, 2012. An email, dated October 17, 2013, from the Hummel Insurance Group (the County's local insurance agency) stated that bond Number 61138913 for Kimberly A. Hambrick, Clerk, expired on January 1, 2012, and CNA Company (surety) did not renew the bond. The email further stated that the Hummel Insurance Group was unable to obtain a new bond with another surety. An email, dated December 5, 2013, stated that Kimberly A. Hambrick, Clerk, was also not covered under the County's dishonesty/crime policy.

Based on receipts processed through the Clerk of the Circuit Court's Office during the year 2012, the minimum bond amount of the bond would be \$30,000.

Indiana Code 33-32-2-3 states:

"In the manner prescribed by IC 5-4-1, the clerk of each county shall execute a bond conditioned upon:

- (1) the faithful discharge of the duties of the clerk's office; and
- (2) the proper payment of all money received by the office of the clerk."

Indiana Code 5-4-1-18 states in part:

"(a) . . . the following . . . county . . . officers . . . shall file an individual surety bond . . .

(3) . . . clerks. . . .

(c) . . . the fiscal bodies of the respective units shall fix the amount of the bond of . . . circuit court clerks . . . as follows:

- (1) The amount must equal thirty thousand dollars (\$30,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2).
- (2) The amount may not be less than thirty thousand dollars (\$30,000) nor more than three hundred thousand dollars (\$300,000) unless the fiscal body approves a greater amount for the officer or employee."

Indiana Code 5-4-1-9 states: "An officer required to give an official bond shall give the bond before the commencement of his term of office. If the officer fails to give the bond before that time, the officer may not take office."

CLERK OF THE CIRCUIT COURT
SWITZERLAND COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 20, 2013, with Kimberly A. Hambrick, Clerk.

An exit conference was also held on December 17, 2013, with Michael L. Jones, President of the County Council, and Patrick S. Lyons, County Commissioner.