

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

EXAMINATION REPORT
OF
CLERK OF THE CIRCUIT COURTS
BLACKFORD COUNTY, INDIANA
January 1, 2013 to December 31, 2013



FILED
12/05/2014

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Courts	Derinda E. Shady	01-01-13 to 12-31-16
President of the County Council	Larry Hile John M. Rains	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the Board of County Commissioners	C. Scott Confer	01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BLACKFORD COUNTY, INDIANA

We have examined the records of the Clerk of the Circuit Courts for the period from January 1, 2013 to December 31, 2013, 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Blackford County for the year 2013.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

October 20, 2014

CLERK OF THE CIRCUIT COURTS
BLACKFORD COUNTY
EXAMINATION RESULT AND COMMENT

SUPPLEMENTAL ANNUAL FINANCIAL REPORT

The Supplemental Annual Financial Report for the Clerk of the Circuit Courts was filed using incorrect amounts. The report did not contain the financial activity of the Child Support (ISETS) fund.

Examination adjustments were proposed, accepted by the County, and made to the financial statement presented in the examination report.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

CLERK OF THE CIRCUIT COURTS
BLACKFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 20, 2014, with Derinda E. Shady, Clerk of the Circuit Courts; C. Scott Confer, President of the Board of County Commissioners; and Cynthia Gross, Vice President of the County Council.