

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

EXAMINATION REPORT
OF
CLERK OF THE CIRCUIT COURT
RUSH COUNTY, INDIANA
January 1, 2013 to December 31, 2013



FILED
12/12/2014

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Deborah Richardson	01-01-13 to 12-31-16
President of the County Council	Gerald Mohr	01-01-13 to 12-31-14
President of the Board of County Commissioners	Bruce Levi	01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF RUSH COUNTY, INDIANA

We have examined the records of the Clerk of the Circuit Court 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 Rush County for the year 2013.

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

October 7, 2014

CLERK OF THE CIRCUIT COURT
RUSH COUNTY
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliation of the Cash Book balance to the bank account balance was completed by the Clerk; however, the reconciliation did not balance. There is an unidentified amount of \$672.39 on the reconciliation for which an explanation could not be given nor could it be verified through alternative procedures.

Indiana Code 5-13-6-1(e) states: "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 THE CIRCUIT COURT
RUSH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 6, 2014, with Deborah Richardson, Clerk; and on October 7, 2014, with Gerald Mohr, President of the County Council, and Bruce Levi, President of the Board of County Commissioners.