

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

FRANKLIN COUNTY, INDIANA

January 1, 2013 to December 31, 2013



**FILED**  
02/06/2015



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
County Auditor:	
Federal Findings:	
Finding 2013-001 - Preparation of the Schedule of Expenditures of Federal Awards .....	6-7
Finding 2013-003 - Internal Controls Over Compliance Requirements That Have a Direct and Material Effect to Formula Grants for Rural Areas .....	7-8
Finding 2013-004 - Subrecipient Monitoring .....	8
Corrective Action Plan .....	9-11
Exit Conference .....	12
County Treasurer:	
Federal Finding:	
Finding 2013-002 - Internal Controls Over Financial Transactions and Reporting.....	14
Corrective Action Plan .....	15
Audit Result and Comment:	
County Treasurer Excise Tax .....	16
Exit Conference .....	17
County Clerk of the Circuit Court:	
Federal Finding:	
Finding 2013-002 - Internal Controls Over Financial Transactions and Reporting.....	20
Corrective Action Plan .....	21-22
Exit Conference .....	23

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Stephen Brack	12-20-12 to 12-31-14
Treasurer	Veronica Voelker	01-01-13 to 12-31-16
Clerk	Karla J. Bauman	01-01-11 to 12-31-14
Sheriff	Kenneth A. Murphy	01-01-11 to 12-31-14
Recorder	Pamela K. Beneker	01-01-13 to 12-31-16
President of the Board of County Commissioners	Thomas Wilson	01-01-13 to 12-31-14
President of the County Council	Jeffery C. Koch	01-01-13 to 12-31-14



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
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Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF FRANKLIN COUNTY, INDIANA

This report is supplemental to our audit report of Franklin County (County), for the period from January 1, 2013 to December 31, 2013. It has been provided as a separate report so that the reader may easily identify any Federal Findings and Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the County, which provides our opinions on the County's financial statement and federal program compliance. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

The Federal Findings, identified in the above referenced audit report, are included in this report and should be viewed in conjunction with the Audit Result and Comment as described below.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describes the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Corrective Action Plans for the Federal Findings incorporated within this report were not verified for accuracy.

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

December 4, 2014

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COUNTY AUDITOR  
FRANKLIN COUNTY

COUNTY AUDITOR  
FRANKLIN COUNTY  
FEDERAL FINDINGS

**FINDING 2013-001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

During the audit of the SEFA, we noted the following errors: (a) the schedule included the state portion of the Formula Grants for Rural Areas program (CDFA #20.509) which resulted in an overstatement of \$134,345; (b) the Alcohol Impaired Driving Countermeasures Incentive Grants I Program (CFDA #20.601) was overstated by \$2,706; (c) the Emergency System for Advance Registration of Volunteer Health Professionals Program (CFDA #93.089) was understated by \$4,953; (d) the Public Health Emergency Preparedness Program (CDFA #93.069) was understated by \$8,091; (e) the Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Program (CFDA #93.074) was overstated by \$8,091; (f) the Child Support Enforcement Program (CDFA #93.563) was overstated by \$5,654. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section.310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards: The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

COUNTY AUDITOR  
FRANKLIN COUNTY  
FEDERAL FINDINGS  
(Continued)

- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide the total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

***FINDING 2013-003 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO FORMULA GRANTS FOR RURAL AREAS***

Federal Agency: Department of Transportation

Federal Program: Formula Grants for Rural Areas

CFDA Number: 20.509

Federal Award Number and Year (or Other Identifying Number): A249-13-320279, 2013

Pass-Through Entity: Indiana Department of Transportation

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Eligibility; Procurement, Suspension, and Debarment; Reporting; and Subrecipient Monitoring. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

COUNTY AUDITOR  
FRANKLIN COUNTY  
FEDERAL FINDINGS  
(Continued)

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

***FINDING 2013-004 - SUBRECIPIENT MONITORING***

Federal Agency: Department of Transportation

Federal Program: Formula Grants for Rural Areas

CFDA Number: 20.509

Federal Award Number and Year (or Other Identifying Number): A249-13-320279, 2013

Pass-Through Entity: Indiana Department of Transportation

The County received a federal award to provide services for public transportation and subsequently passed through the entire federal award to Franklin County Public Transportation to provide transportation services to the general public in and around Franklin County. The County could not provide any documentation that the expenditure of those funds was monitored. The County did not have procedures in place to monitor the reports compiled by Franklin County Public Transportation, nor did they complete any onsite visits or regular meetings with the Franklin County Public Transportation officials.

Due to the lack of procedures and the lack of monitoring, the County could not ensure that the federal awards had been used in compliance with laws, regulations, and the provisions of the grant agreement. Any misuse of the federal funds by the Franklin County Public Transportation would not have been detected by the County.

OMB Circular A-133\_\_\_.400(d) states in part:

"Pass-through entity responsibilities. A pass-through entity shall perform the following for the Federal awards it makes: . . .

- (3) Monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved."

We recommended that the County develop and implement a formal subrecipient monitoring plan to ensure that funds passed through to subrecipients are appropriately monitored.

# FRANKLIN COUNTY AUDITOR

**Stephen Brack**

1010 Franklin Ave.

Brookville, IN 47012

[auditor@franklincounty.in.gov](mailto:auditor@franklincounty.in.gov)

(765) 647-4631

## CORRECTIVE ACTION PLAN

FINDING 2013-001 – PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.

Contact Person responsible for Corrective Action – Stephen Brack

Contact Phone Number: 765-647-4631

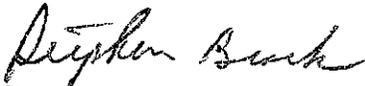
Description of Corrective Action Plan:

- A) It was not known that the receipts should be broken down between State and Federal. We would quietus in the full amount.
- B) Operation Pull-Over – additional appropriation amounts as opposed to using the receipt amount.
- C) ESAR – not sure – what is CDFA#
- D) 93.069 – this was an old number
- E) 93.074 – new number for Andrew Nauman
- F) Not sure if correction needs to be made.

Once we see the remittance notice then the money is quietus in per instruction. A spread sheet is maintained for receipts and expenditures in monitoring child support distribution.

We have a schedule that is followed for expenditures of Federal Awards.

Very truly yours,



Stephen Brack, Auditor

Franklin County

11-10-14

# FRANKLIN COUNTY AUDITOR

**Stephen Brack**

1010 Franklin Ave.

Brookville, IN 47012

[auditor@franklincounty.in.gov](mailto:auditor@franklincounty.in.gov)

(765) 647-4631

## CORRECTIVE ACTION PLAN

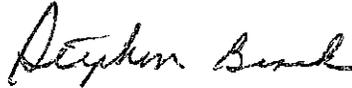
FINDING 2013-003 – INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO FORMULA GRANTS FOR RURAL AREAS

Contact Person Responsible for Corrective Action: Stephen Brack  
Contact Phone Number 765-647-4631

Internal Controls have been established to assure grant funds are spent correctly.

The Auditor makes quarterly visits to the office of the Director of Public Transportation. Recommendations have been made to safeguard as well.

Very truly yours,



Stephen Brack, Auditor

Franklin County

11-10-14

# FRANKLIN COUNTY AUDITOR

**Stephen Brack**

1010 Franklin Ave.

Brookville, IN 47012

[auditor@franklincounty.in.gov](mailto:auditor@franklincounty.in.gov)

(765) 647-4631

## CORRECTIVE ACTION PLAN

### FINDING 2013-004 – SUBRECIPIENT MONITORING

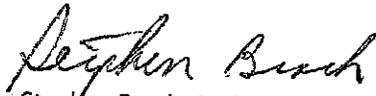
Contact Person Responsible for Corrective Action: Stephen Brack

Contact Phone Number 765-647-4631

Internal Controls have been established to assure grant funds are spent correctly.

The Auditor makes quarterly visits to the office of the Director of Public Transportation. Recommendations have been made to safeguard taking money to the bank and picking up receipts and deposit bags..

Very truly yours,



Stephen Brack, Auditor

Franklin County

11-10-14

COUNTY AUDITOR  
FRANKLIN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 4, 2014, with Stephen Brack, Auditor, and Jeffery C. Koch, President of the County Council.

COUNTY TREASURER  
FRANKLIN COUNTY

COUNTY TREASURER  
FRANKLIN COUNTY  
FEDERAL FINDING

**FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

We noted the following deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the deficiencies constitute material weaknesses:

1. County Treasurer's Office - Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County Treasurer's Office to reduce risks to the achievement of financial reporting objectives. The Treasurer has not separated incompatible activities related to receipts and cash and investment balances. The person that performs bank reconciliements also collects receipts and makes the bank deposits. No other person reviews the bank reconciliements. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.
2. County Clerk of the Circuit Court's Office - Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County Clerk of the Circuit Court's Office to reduce risks to the achievement of financial reporting objectives. The County Clerk of the Circuit Court has not separated incompatible activities related to receipts and cash and investment balances. The person that performs bank reconciliements also collects receipts and makes the bank deposits. No other person reviews the bank reconciliements. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.
3. County Clerk of the Circuit Court's Office - We noted a deficiency in the internal control system of the County Clerk of the Circuit Court's Office related to financial transactions and reporting. The County Clerk of the Circuit Court has not established controls to ensure an accurate Supplemental County Annual Report (CAR-1) is prepared. The County Clerk of the Circuit Court is required to submit a completed CAR-1 report to the County Auditor's Office in order for the County Auditor's Office to include the County Clerk of the Circuit Court's financial information in the County's Annual Report. Financial information from the County's Annual Report was used to compile the financial statement. The County Clerk of the Circuit Court's CAR-1 for 2013 did not agree with the County Clerk of the Circuit Court's records. Receipts reported on the County Clerk of the Circuit Court's CAR-1 were overstated by \$584,997, disbursements were understated by \$39,635, and the cash balance at December 31, 2013, was overstated by \$624,632. Audit adjustments were proposed and accepted by the County.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10) (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

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."

# Franklin County Treasurer

Veronica Voelker

1010 Franklin Ave.  
Brookville, Indiana 47012  
treasurer@franklincounty.in.gov  
Work: 765-647-5121  
Fax: 765-647-0437

## CORRECTIVE ACTION PLAN

### **FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

Contact Person Responsible for Corrective Action: Veronica Voelker  
Contact Phone Number: (765) 647-5121

#### Description of Corrective Action Plan:

The procedures that are implemented in the Franklin County Treasurer's Office are the same procedures that have been in place for some time. There is a First Deputy and Treasurer that share the responsibility and duties of balancing, receipts and bank deposits. Presently in our office one person balances the drawer and does the bank deposit. The second person verifies the bank deposit is correct before taking to the Financial Institution. Due to the limited staff, all office functions are shared. At this time we have no plans to change our office procedures.

Anticipated Completion Date: 12/1/14

Veronica Voelker  
(Signature)

Franklin Co. Treasurer  
(Title)

11/17/14  
(Date)

COUNTY TREASURER  
FRANKLIN COUNTY  
AUDIT RESULT AND COMMENT

***COUNTY TREASURER EXCISE TAX***

The postings to the County Treasurer's Cash Book for excise tax were based on actual amounts deposited to the County's bank account by the Indiana Bureau of Motor Vehicles (BMV) rather than deposit reports provided to the County from the BMV.

Indiana Code 5-13-5-1(a) states:

"Every public officer who receives or distributes public funds shall:

- (1) keep a cashbook into which the public officer shall enter daily, by item, all receipts of public funds; and
- (2) balance the cashbook daily to show funds on hand at the close of each day."

COUNTY TREASURER  
FRANKLIN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 4, 2014, with Jeffery C. Koch, President of the County Council.

The contents of this report were discussed on December 8, 2014, with Veronica Voelker, Treasurer.

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COUNTY CLERK OF THE CIRCUIT COURT  
FRANKLIN COUNTY

COUNTY CLERK OF THE CIRCUIT COURT  
FRANKLIN COUNTY  
FEDERAL FINDING

**FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

We noted the following deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the deficiencies constitute material weaknesses:

1. County Treasurer's Office - Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County Treasurer's Office to reduce risks to the achievement of financial reporting objectives. The Treasurer has not separated incompatible activities related to receipts and cash and investment balances. The person that performs bank reconciliations also collects receipts and makes the bank deposits. No other person reviews the bank reconciliations. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.
2. County Clerk of the Circuit Court's Office - Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County Clerk of the Circuit Court's Office to reduce risks to the achievement of financial reporting objectives. The County Clerk of the Circuit Court has not separated incompatible activities related to receipts and cash and investment balances. The person that performs bank reconciliations also collects receipts and makes the bank deposits. No other person reviews the bank reconciliations. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.
3. County Clerk of the Circuit Court's Office - We noted a deficiency in the internal control system of the County Clerk of the Circuit Court's Office related to financial transactions and reporting. The County Clerk of the Circuit Court has not established controls to ensure an accurate Supplemental County Annual Report (CAR-1) is prepared. The County Clerk of the Circuit Court is required to submit a completed CAR-1 report to the County Auditor's Office in order for the County Auditor's Office to include the County Clerk of the Circuit Court's financial information in the County's Annual Report. Financial information from the County's Annual Report was used to compile the financial statement. The County Clerk of the Circuit Court's CAR-1 for 2013 did not agree with the County Clerk of the Circuit Court's records. Receipts reported on the County Clerk of the Circuit Court's CAR-1 were overstated by \$584,997, disbursements were understated by \$39,635, and the cash balance at December 31, 2013, was overstated by \$624,632. Audit adjustments were proposed and accepted by the County.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10) (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

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."

KARLA J. BAUMAN  
FRANKLIN CIRCUIT COURT CLERK  
459 MAIN STREET  
BROOKVILLE, INDIANA 47012  
765-647-5111

#### CORRECTIVE ACTION PLAN

#### ***FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING***

Contact Person Responsible for Corrective Action: Karla J. Bauman  
Contact Phone Number: (765) 647-5111

#### Description of Corrective Action Plan:

The procedures presently implemented in the Franklin Circuit Court Clerk's office are the same procedures that have been in place for over 20 years. The County has never provided the Clerk with a deputy to perform the bookkeeping duties, therefore, it is the Clerk who has assumed the responsibility of making sure those duties are performed on a daily and monthly basis. Presently in each office (civil and criminal) a deputy counts and makes sure their till is accurate and balances each evening and then the Clerk, recounts the money, makes sure the till is in balance and then marks the till reconciled. All sums counted must match the report produced in Odyssey. The combined tills are then marked in the system for deposit. The deposited amount is then compared to the Receipt total report and the Receipt total shown on the Daily Cash Balance Report. Deposit slips are written and money taken to the bank. The Clerk and first deputy both have user rights to disburse checks. The Clerk and first deputy are the only two in the Clerk's office that have user rights to access the financial side in Odyssey. When Odyssey was first implemented in Franklin County, it was Odyssey who recommended limiting the number of deputies who had user rights to the financial side. Without having a bookkeeping deputy, it is the Clerk who is responsible for reconciling the monthly financial bank statement (trust account) and completing the End of Month report that is filed with Auditor, Commissioners and State Board of Accounts. This Clerk has also picked up the duty of entering civil garnishment checks as a result of seeing checks lay on the desk for two weeks without being entered.

The current procedures for entering receipts (cash and checks) will remain the same, with the exception this Clerk will not be entering any receipts into the system. The entering of garnishment checks has been assigned to another deputy. The nightly routine of a deputy in each office counting the money and balancing their till will remain the same, with the deputy now signing the report so there is a record of who actually counted the money. The Clerk or first deputy will recount, reconcile and export the deposit within Odyssey and will initial the same. The Clerk or first deputy will print out all daily reports. After depositing the money with the bank, the deposit slip will be copied onto the Deposited Transaction Report and signed off by the Clerk or First Deputy, depending on who actually made the deposit. The Clerk or first deputy will continue to be the only two with user rights to disburse checks. The Clerk will continue to reconcile the bank statements monthly and generate the End of Month Report. If the County feels this Clerk should not be the one to reconcile or generate the end of month report, they should provide the Clerk with a bookkeeper to

In regards to the misstatement of receipts and disbursements for the 2013 Supplemental CAR-1, the Clerk in error used the 2012 figures for the receipts. Also, the Clerk's office converted to the State's Case Management System (Odyssey) on December 9, 2013. At the time the Supplemental CAR-1 was prepared, the Clerk was not familiar enough with the new system to generate the correct report needed to get this information. The Clerk used the wrong report for both receipts and disbursements for December

9, 2013 thru December 31, 2013. An annual accounting report from the Daily Cash Balance report will be used for the information provided on all future Supplemental CAR-1 filings.

Anticipated Completion Date: November 1, 2014

Kareig. Baumer  
(Signature)

Franklin Circuit Court Clerk  
(Title)

11-10-14  
(Date)

COUNTY CLERK OF THE CIRCUIT COURT  
FRANKLIN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 4, 2014, with Karla J. Bauman, Clerk, and Jeffery C. Koch, President of the County Council.