

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

AUDIT REPORT
OF
CLERK OF THE CIRCUIT COURT
JENNINGS COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
04/16/2015

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Mary Dorsett Kilgore	01-01-11 to 12-31-18
President of the County Council	Howard L. Malcomb	01-01-12 to 12-31-15
President of the Board of County Commissioners	Jeffrey S. Day Matt Sporleder	01-01-12 to 12-31-12 01-01-13 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF JENNINGS 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Jennings County for the year 2012.

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

February 11, 2015

CLERK OF THE CIRCUIT COURT
JENNINGS COUNTY
AUDIT RESULTS AND COMMENTS

BANK RECONCILIATIONS

The Clerk of the Circuit Court's Cash Book does not reconcile to the bank at December 31, 2012. Depository reconciliations of the fund balances to the bank account balances for the Clerk of the Circuit Court were performed; however, the December 31, 2012 reconciliation included unidentified cash long in the amount of \$37,677.61.

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."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

TRUST REGISTER NOT RECONCILED

The Trust Fund balance (control account) of the old MHI Trust Account as shown in the Clerk of the Circuit Court's Cash Book in the amount of \$124,392.08 is \$39,487.47 more than the total of the detail of outstanding items shown in the Trust Register in the amount of \$84,904.61 at December 31, 2012.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

A similar comment was included in prior Reports B40952, B39062, B37790, B35761, B32043, and B30403 covering the years, 2011, 2010, 2009, 2008, 2007, and 2006, respectively.

CLERK OF THE CIRCUIT COURT
JENNINGS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 11, 2015, with Mary Dorsett Kilgore, Clerk of the Circuit Court.

The contents of this report were also discussed on February 12, 2015, with Kay Vance, County Auditor; Matt Sporleder, President of the Board of County Commissioners; Howard L. Malcomb, President of the County Council.



MARY DORSETT KILGORE
JENNINGS COUNTY CLERK OF THE CIRCUIT & SUPERIOR COURTS

March 24, 2015

State Board of Accounts
302 W. Washington St., Room E418
Indianapolis, IN. 46204-2765

Re: Reply to Exit Interview for Jennings County Clerk 2012

Attn: Ron Robertson

In 2010, the woman who kept the books for the previous Clerk abruptly left 3 months after I took office. This was as a result of my insistence that she teach/cross train another employee how to keep the books / accounting records of the Clerk's office.

Also, in December of 2011, we went onto Odyssey. With these changes and as a result of unexpected turnovers in staff, some procedures have not been followed. It has come to light that there were some unethical occurrences with the money and the bookkeeping that was a carry-over from the former administration. Those occurrences stopped early in my administration.

It is my plan, in this new year and new term with the assistance of SBOA, my Staff, and the Odyssey staff to implement all correct procedures. Thank you for the opportunity to respond.

Sincerely,

A handwritten signature in cursive script that reads "Mary Dorsett Kilgore".

Mary Dorsett Kilgore
Jennings County Clerk of Circuit & Superior Courts

Jennings County Clerk
25 Pike Street
Box 385
Vernon, IN 47282
812-352-3070