

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CLARK COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
10/31/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	R. Monty Snelling	01-01-11 to 12-31-18
County Treasurer	David Reinhardt	01-01-11 to 12-31-18
Clerk of the Circuit Court	Barbara Hass Susan Popp	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Sheriff	Daniel Rodden John Kahafer (Interim) Brian Meyer Jamey Noel	01-01-11 to 07-23-14 07-24-14 to 08-25-14 08-26-14 to 12-31-14 01-01-15 to 12-31-18
President of the County Council	Jack Coffman	01-01-13 to 12-31-15
President of the Board of County Commissioners	Barbara Hollis	01-01-13 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

This report is supplemental to our audit report of Clark 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 Audit Results and Comments that pertain to the Clerk of the Circuit Court. 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/.

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 Results and Comments contained herein describe 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 Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

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

May 7, 2015

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CLERK OF THE CIRCUIT COURT
CLARK COUNTY

CLERK OF THE CIRCUIT COURT
CLARK COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

The last bank reconciliations performed by the prior Clerk of the Circuit Court's administration were for November 2007. The November 30, 2007, reconciliations of the depository account balances to the record balance in the Cash Book indicated a cash long of \$2.35. The ISETS (child support) account reconciled with the record balance as of November 30, 2007.

Barbara Haas took over as Clerk of the Circuit Court on January 1, 2008. The first bank reconciliations performed by her office were for December 2007. Although bank reconciliations were performed from December 2007 to December 2013, unidentified variances existed each month. The variances ranged anywhere from a cash long of \$149,217 to a cash short of \$131,189. The variances included errors that were due to incorrect deposit in transit amounts, interest never recorded in the records and shown as a reconciling item, incorrect outstanding check amounts, and incorrect financial figures used in the reconciliations. After adjusting the variances for these errors, unidentified variance amounts still existed on the year-end reconciliations as shown in the following schedule.

Dates	Adjusted Bank Balances	Record Balances	Variance Long (Short)
December 31, 2007	\$ 2,629,851.67	\$ 2,623,978.15	\$ 5,873.52
December 31, 2008	2,911,069.04	2,917,561.22	(6,492.18)
December 31, 2009	3,368,584.78	3,377,037.69	(8,452.91)
December 31, 2010	3,100,646.29	3,108,959.86	(8,313.57)
December 31, 2011	2,662,575.46	2,670,399.45	(7,823.99)
December 31, 2012	4,205,105.70	4,211,205.20	(6,099.50)
December 31, 2013	6,779,898.41	6,785,039.97	(5,141.56)

As of December 31, 2013, an accumulation of unidentified errors in the amount of \$5,141.56 is shown as "cash necessary to balance" between the adjusted bank balances and the Cash Book record balance.

The ISETS account also shows a "cash necessary to balance" in the amount of \$605 at December 31, 2013. This was caused by a \$500 bank posting error in February of 2008, and a dishonored check in the amount of \$105 during 2009. The bank declined making a correction to the bank records for the bank posting error because the Clerk of the Circuit Court did not notify them of the error timely. No documentation was presented for audit showing that the Clerk of the Circuit Court referred the dishonored check to the County Prosecuting Attorney within 90 days after it was received.

A similar comment has been made in several prior reports.

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
CLARK COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

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)

If the clerk is unable to obtain payment of a dishonored check, not later than ninety (90) days after the check was initially received, the matter shall be reported to the Prosecuting Attorney for the county. Many clerks have adopted the policy of requiring remittances in the form of money orders, certified checks or payment in cash. If the dishonored check is related to support payments, IC 33-32-4-6 authorizes clerks to reimburse support accounts from support fees for the funds improperly disbursed through an error or because a check or money order was dishonored by a financial institution. The clerk is required to notify the prosecutor and pursue collection of these support fees. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 5)

Barbara Haas, former Clerk of the Circuit Court, was requested to repay the \$500 that resulted from the bank posting error not being corrected in a timely manner. Barbara Hass, former Clerk of the Circuit Court, has paid the \$500 to restore the ISETS account. In addition, the County is directed to restore the remaining \$105 resulting from the dishonored check to the ISETS account from the support fees collected by the county. The County is also directed to approve procedures to restore the cash necessary to balance amount of \$5,141.56 in the Trust fund of the Clerk of the Circuit Court that was outstanding as of December 31, 2013.

COLLECTION OF AMOUNTS DUE

On June 7, 2013, the Clerk of the Circuit Court received an order for the release of a cash bond posted on behalf of a defendant. The order required \$1,754 to be paid to the bond payor. The Clerk of the Circuit Court inadvertently disbursed the amount owed to the bond payor twice resulting in an overpayment of \$1,754. Upon discovery of the overpayment, the bond payor was contacted and requested to repay \$1,754. The bond payor stated that she was unable to pay the overpayment in full at that time but would make payments. The Clerk of the Circuit Court agreed to allow the bond payor to make payments; however, there was no written agreement or contract stating the terms of the repayment or time period for full repayment. As of December 31, 2014, repayments totaling \$435 have been received from the bond payor leaving the amount of \$1,319 still due to the County. The County is in the process of trying to obtain a written agreement with the payor for full repayment.

The County is directed to approve procedures to restore the \$1,319 to the Trust fund of the Clerk of the Circuit Court.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

OFFICIAL BONDS

The Surety Bond for the Clerk of the Circuit Court was insufficient per the Indiana Code.

CLERK OF THE CIRCUIT COURT
CLARK COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

The following schedule shows official bond coverage for the Clerk of the Circuit Court during her terms of office:

Insurance Company	Period of Coverage	Bond Number	Coverage Amount
Western Surety Company	01-01-08 to 12-31-11	53894289	\$ 90,000
Western Surety Company	01-01-11 to 12-31-11	53894289	90,000
Western Surety Company	01-01-12 to 12-31-12	53894289	90,000
Western Surety Company	01-01-13 to 12-31-13	53894289	90,000
Western Surety Company	01-01-14 to 12-31-14	53894289	90,000

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

"(a) Except as provided in subsection (b), the following city, town, county, or township officers and employees shall file an individual surety bond:

- (1) City judges, controllers, clerks, and clerk-treasurers.
- (2) Town judges and clerk-treasurers.
- (3) Auditors, treasurers, recorders, surveyors, sheriffs, coroners, assessors, and clerks.
- (4) Township trustees.
- (5) Those employees directed to file an individual bond by the fiscal body of a city, town, or county.
- (6) Township assessors (if any).

(b) The fiscal body of a city, town, county, or township may by ordinance authorize the purchase of a blanket bond or a crime insurance policy endorsed to include faithful performance to cover the faithful performance of all employees, commission members, and persons acting on behalf of the local government unit, including those officers described in subsection (a).

(c) Except as provided in subsections (h) and (i), the fiscal bodies of the respective units shall fix the amount of the bond of city controllers, city clerk-treasurers, town clerk-treasurers, Barrett Law fund custodians, county treasurers, county sheriffs', circuit court clerks, township trustees, and conservancy district financial 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).

CLERK OF THE CIRCUIT COURT
CLARK COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

- (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.

County auditors shall file bonds in amounts of not less than thirty thousand dollars (\$30,000), as fixed by the fiscal body of the county. The amount of the bond of any other person required to file an individual bond shall be fixed by the fiscal body of the unit at not less than fifteen thousand dollars (\$15,000)."

CLERK OF THE CIRCUIT COURT
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 21, 2015, with Barbara Haas, former Clerk of the Circuit Court and Nancy Shepherd, Chief Deputy Clerk. The contents of the report were also discussed on April 22, 2015, with Susan Popp, current Clerk of the Circuit Court, and Nancy Shepherd, Chief Deputy Clerk.

The contents of the report were discussed on October 29, 2015, with Barbara Haas, former Clerk of the Circuit Court, and Nancy Shepherd, Chief Deputy Clerk.

The contents of this report were discussed on May 7, 2015, with Jack Coffman, President of the Board of County Commissioners; Jill Oca, contract consultant; Barbara Hollis, President of the County Council, and Brian Lenfert, Vice President of the County Council.

CLERK OF THE CIRCUIT COURT
CLARK COUNTY
NOTE ON OFFICIAL RESPONSE

The Official Response attached has had some information redacted. Information provide in Exhibit C included information specific to a software issue and may provide a person with access to that software system procedures that could be used to override the controls and make unauthorized changes to the data contained in that system. The original document is on file in the State Board of Accounts office.

DANIEL E. MOORE, ATTORNEY

Moore Law Office L.L.C.

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May 7, 2015

Indiana State Board of Accounts
302 W. Washington St
RMC E418
Indianapolis, IN 46204

HAND DELIVERED TO SCOTT SHIREMAN May 7, 2015 at Jeffersonville

RE: Barbara Haas/alleged imbalance /write-up in Clark Clerk accounts
ATTN: Tammy White

Dear Ms. White and Mr. Shireman :

I represent Barbara Haas, former Clerk of the Circuit Court, in relation to computer-based write-ups and claims of the Board ("SBA") involving mathematical differences originating in the now displaced Gavel system. It seems without dispute that the Gavel system has long been a problem (perhaps with several Clerks here) and SBA had actual knowledge of the problems well before the demand was made to Ms. Haas. It is also without dispute that SBA has never sought to impose a payback liability on anyone except Barbara. To even suggest Ms. Haas must pay well over \$5,000.00 is unreasonable, inequitable and not fair.

Please treat this letter as her denial of that payment request. Hopefully you will reconsider SBA's position after reviewing this delivery. I ask you to do so.

Barbara Haas has been an excellent public servant for many years and (and may continue in such service for years to come). Any acts taken to suggest or imply there is "missing public money" under Barbara's watch in the Clerk's office would be false or misleading. It is defamatory in nature. By insinuation and innuendo such words are very damaging.

Given the flaws in the Gavel software at issue (discussed below- and on Attachments) a decision to selectively demand personal repayment (first time ever in 2015) from Barbara Haas is/would be arbitrary and capricious. This is especially true in light of (a) all past recognition that a mathematical difference existed after SBA audits and (b) the fact that SBA had several options to assert repayment claims from others but did not do so.

WAIVER AND ESTOPPEL

WAIVER is an intentional relinquishment of a known right, requiring both knowledge and existence of the right and intention of relinquishment. *Poehle v. Creatham (Ind. App 2000) 724 N.E. 2nd 655*. Based on prior knowledge (for years) and SBA's not instituting a collection action as to any prior Clerk except now for Barbara SBA has waived the right to do so now against just this one individual in 2015.

It is also well established that the State (and its agencies) may be **ESTOPPED** from an act when an agency or office has taken an inconsistent position on a matter. *see State ex Rel. Agan v. Hendricks Superior Court (Ind 1968) 250 Ind 675, 235 N.E. 2nd 458*. There is ample proof that inconsistent positions have been taken, over the years, by SBA (collect/do not/ignore for a while/no repayment/demand repayment in 2015). After years of knowing of defects in the Gavel system, and after *SBA experts* tried and failed to help with a cure the state, by SBA or any agency is estopped from selecting this one former Clerk and trying to impose personal liability now, given the different inconsistent positions of SBA over a considerable amount of time.

THE ATTACHMENTS

"Attachment A" is a letter from former Deputy Clerk Tracy Boettcher. She sets forth the history (1999-2007) of problems with the Gavel System in the Clerk's Office of Clark County. This is first-hand knowledge "Case transfers" are highlighted in her letter as a repetitive problem among "multiple issues" with Gavel.

"Attachment B" is a letter form Nancy Shepard, the First Deputy during Barbara's term as Clerk. She writes of several meetings and visits with Consultant Amy Johnson and SBA manager Ron Robertson. Mr. Robertson sent a man named "Gary" from the SBA offices to try to help solve the Gavel issues and problems. He couldn't help with finding a cure. Ms. Shepard relates problems of amounts "doubling" and her letter is self-explanatory..

Both Ms. Boettcher and Ms. Shepard identify Ms. Amy Johnson as *an expert* (now with NASA Corporation—who also complements Ms. Haas' work-- below) who was repeatedly called to try to fix the Gavel problems. I believe she has the expertise to speak to this strange sequence and to problems with this system. Ms Johnson was stellar in her attempts to find solutions but the system (not Barbara Haas) was full of problems.

"Attachment C" is a 2 page letter recently emailed to me from Amy Johnson. It is dated May 4, 2015. (Her hard copy signed letter is in the USPS on the way here). Her letter is self-explanatory, as well, about technical problems with the Gavel software, the effect of repeated HOME or END usage and the lack of training are factors she addressed when called to Clark County over the years. Abrupt shut-offs of partial transition entries *did not reveal the resulting effect. to the user.*

"Attachment C-H" is the response position that Ms. Haas wrote to SBA some time ago. It is submitted again here to show it's consistency with the information from Ms. Johnson, Ms. Boettcher and Ms. Shepard.

MODERN APPROACHES -----PERTINENT STATUTES

It appears that as technology has advanced the Indiana General Assembly has moved away from simplistic old laws and practices to automatically try require repayment for errors from an office holder in Indiana when any problem in math or money differences appeared on local office books, This might have had been easy and efficient when hand counting and written ledger entries were made by pen in the old days.

Modern changes suggest the General Assembly recognizes that *the computer age* presents challenges and problems & technical problems with hardware and software never contemplated in the good ole days when an elected official might have hired her sister and three (3) of her cousins to be *scriveners* in old ledge books. . **Attachments A-D** reveals modern complex technologies in the operation of the Clerk's office and modern complex *problems* with equipment and the Gavel system in particular.

The "*gross negligence*" or "*intentional disregard of duties*" measures of law apply to citizens who win election to a public office and must also assume responsibility for a "computer system" in such office purchased at some unknown prior time in the past by a predecessor (perhaps one who was adverse to the eventual winner at election time.). These legal standards are hereafter referred to as "**the standards.**"

The standards must be met before SBA can demand personal repayment from Ms. Haas due to the significant evidence in this packet and (with Mr. Robertson and "Gary" from SBA offices being unable to resolve the failures and defects in the Gavel system). It will be the burden of the SBA to prove Ms. Haas was *grossly negligent* or acted with *intentional disregard of her duties*. That would be an untenable claim to place in light of Barbara's public history, her reputation and in the face of multiple witnesses (see Attachment's) to her efforts and abilities.

I.C. 33-24-4-9 grants immunity to the Supreme Court Clerk for job related acts or omissions unless the standards of proof are met (**Attachment D**).

I.C. 33-32-4-8 grants immunity to Court Clerks regarding dishonored checks unless the standards of proof are met (**Attachment E**).

I.C. 33-32-2-9.2 grants immunity to Circuit Court Clerks "in connection with the performance of the Clerks official duties" unless the standards of proof are met (**Attachment F**).

These state statutes, and policy reasons for new enactments, supersede regulations or handbooks. I have heard this year that SBA wishes to make it known that a "**new policy**" of **SBA management**" to *demand personal repayment from officeholders* is in effect. Such policies and practices sound firm at first glance. But to have legal effect they must be grounded in reasonable, consistent practices and work----not present in the issues SBA has tried to begin with Ms. Haas. I can assure that a bully-pulpit or threat for its own sake (in the face of reason, technical explanations and the legal rules cited herein) is the last thing needed in this confusing picture. The SBA is urged to tread carefully in this matter so as not to damage the good name and reputation of Ms. Haas. You are requested to cease efforts to try to impose personal liability here, given the evidence to which witnesses will testify at a hearing or trial—see all Attachments. I must see that my client's rights and reputation are protected. I hope you know I will do precisely that if this aim at Ms. Haas's name, integrity and reputation is not withdrawn. or if reckless conduct continues after your office reviews the attachments and law.

I recognize that there is no clear, pristine line of liability presented in this hardware/software imbroglio. Barbara Haas should not be the “default” target simply because (like the local office here or Mr. Robertson) SBA cannot find a pure accounting answer. To insinuate that the computer-generated math is similar to “missing money” is similar to a game of darts –We can’t be sure to hit the dead center but *throw it in that direction and hope it lands near the center. Well, a new Clerk is in this year so let’s pin this mess on the former Clerk.* That is reckless.

SBA has, more than once, named or targeted Ms. Haas in relation to the faulty performance of the Gavel system, as though it is her singular creation. Human beings and public servants like her have more worth than a dart game. They deserve better treatment. It is requested; now that you have the legal and technical information provided by this delivery, that SBA issue a written clearance letter.

It was not Barbara Haas, personally, that caused the Gavel and computer problems for which the current demand was issued. It was the software/hardware defects described in attachments A, B, C& D. You now have verifiable good reason and back-up to simply close this matter out. I respectfully hope you do so

Thank you for review of these materials. Please issue a written clearance to Ms. Haas c/o this office so my client can put this entire episode behind her. She deserves to have a letter IN WRITING since so much has been reduced IN WRITING by way of insinuation and innuendo.

Very truly yours,

Daniel E. Moore, Attorney



DEM/mls
CC: Barbara Haas

May 1, 2015

My name is Tracy Boettcher. I worked in the Clark County Clerk's office from 1999 till 2007. I was one of the people that did the financial and bookkeeping in the office. Our computer system at the time was the Gavel system. I remember having multiple issues with the system. There were times when after writing checks, during the posting process, the system would randomly drop posts. Checks would be posted to the cases management side but would never make it to the financial side. We would call technical support, who mostly was Amy Johnson, and she would say it was a "hiccup" in the system and that we would have to post by hand. There were also instances when cases were transferred that the filing fee would be shown on both cases. This became a real issue because case transfers could happen sometimes weeks or months after the original filing date and if the filing fee would show on both cases it would be from a date that was already balanced. These are just a few of the problems that I remember having and I am sure there were more.

Tracy Boettcher

A

MAY 1 2015

I, Nancy Shepherd a resident of Clark County and was Chief Deputy Clerk under Clerk Barbara Haas's term from 2008-2014. I want to respond to the 2013 Audit conducted by the State Board of Accounts. When Ms. Haas took office in January 2008 the December reconciliation was not done. There was no training for incoming staff. Amy Johnson with NASA Corporation is the only person that handles anything to do with the gavel system. In February 2008 after trying to reconcile with the bank for December 2007 and January 2008 to no avail I contacted Ron Robertson with the State Board of Accounts to see if someone could come and help with the reconciliation. Mr. Robertson sent Gary with the state board of accounts to see if he could figure out what the problem was. After a day of looking over reports and checks Gary could not find anything. Next step we took was to have Amy Johnson come down and help. Ms. Johnson took copies of checks that had been written to manually enter in because for some reason when you run checks sometimes they do not post to the outstanding check register. Also when you void a check from a case do to wrong vendor it does not automatically void from the outstanding check list. Case exchanges from a misc number to a court number with a financial balance would double the amount. There were numerous problems with the gavel system that I think attributes to the audit report as previously Ms. Haas has responded to every audit report. When the clerks office went on the Odyssey system in June 2010 there has not been one problem with the reconciliation each month.

I contacted Ms. Johnson in 2013 asking if she could come down and again look over the gavel reports to see if she could see anything that had caused the reconciliation issue. Ms. Johnson came down in June of 2013 and copied ledger reports and took back with her and said she would contact me after doing research. To this day I have made numerous attempts and left messages for Ms. Johnson to call me and still have not received a phone call to her findings.

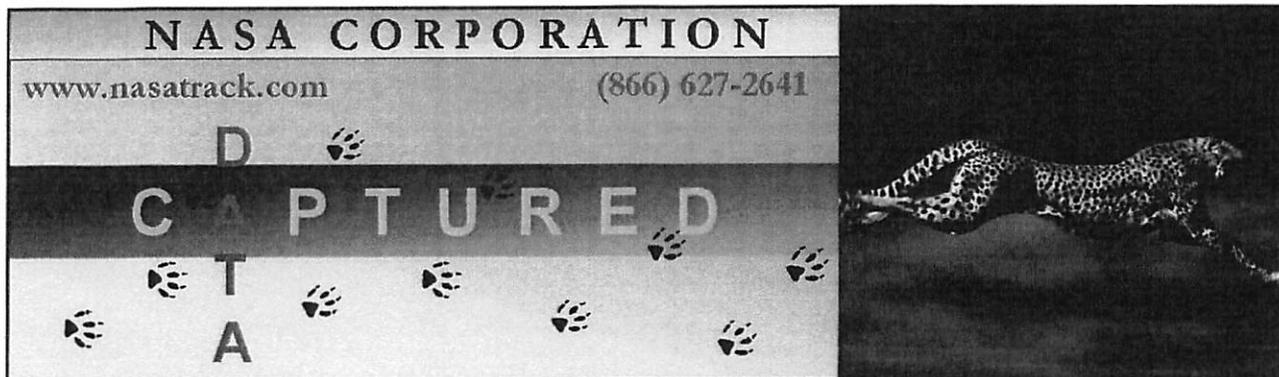
Thank you for your time for letting me respond.

Sincerely,



Nancy J. Shepherd





May 4, 2015

Daniel E. Moore, Attorney
411 Watt St.
Jeffersonville, In. 47130

Dear Mr. Moore,

Per our conversation on Friday, May 1, 2015, I am writing you in regards to the balance discrepancy which occurred while Barbara Haas's reign as clerk. It appears that when she took over as clerk, the Gavel Case Management System (Gavel) had an excess balance and as she left the clerk's office at the end of her term, the balance "somehow" became negative throughout the time of the transition from Gavel to Odyssey.

I've supported the Gavel system since 1994 and watched the system evolve over the years, with Clark County being a pilot county for major upgrades and implementations. Although Gavel was advanced in technology in the early years, once the software was acquired by Maximus, in Canton, OH in 2004, development halted and it became a "support only" application. I left employment with Maximus in 2005 and went to work for my now current employer National Association for Systems Administrators Corporation (NASA Corp). Although I no longer was association with Maximus, I continued to provide support for some of the Gavel customers while they transitioned over to the state system, Odyssey. I was not allowed to make any changes to the source code but had to support the application as of the last release which was installed at the counties.

Clark county implemented Gavel under the reigns of Richard Jones and continued through Keith and then onto Barbara. There were many different individuals who worked with the system and through the years, training, although available, wasn't utilized as much as it probably should have been, therefore instructions that were given initially and then handed down, became more minimal and very significant instructions and procedures were no longer followed.

A handwritten mark or signature in the bottom right corner of the page, consisting of a stylized, cursive-like shape.

Fast forward to Ms. Haas's term. She contracted me to come down various times to assist in some of the balancing issues, in which I was able to location and fix some of the problems. Only until the time where there were only a small amount of transactions left on the Gavel system did her bookkeeper begin to realize that there didn't appear to be enough transactions to support the balances needed. The bank no longer reconciled to the books in Gavel. I spent hours going through the deleted.txt file pulling up transactions which had been deleted but in the end I was not able to find anything that would help the out of balance state. Backup tapes from years before would have been overwritten, therefore making it nearly impossible to find issues and try to fix possible errors.

I truly believe the out of balance state was cause by a combination of software/hardware issues and human error over the years with various individuals having access to sensitive areas without proper training and possible locked up computers and abrupt shutoffs of half written transactions. Barbara has served as a public official for many years, in different offices and has proven her ability to run an honest office. Her main bookkeepers were competent and able to understand the system to the best of their ability. I believe that she walked in to a bit of a mess from the clerk before her as I hardly had any time with his staff to train proper usage of Gavel

If you have any additional questions or if I can be of assistance, please feel free to contact me via email or phone.

Sincerely,

Amy Johnson
Application Specialist
NASA Corporation
800-724-9692

⤴ (PAGE 2)

BARBARA BRATCHER HAAS
CLARK COUNTY CLERK OF CIRCUIT COURT
501 E. COURT AVENUE
JEFFERSONVILLE, IN 47130
812-285-6244
FAX NO. 812-285-6372

May 26, 2010

AUDIT RESPONSE:

This is in response to the 2008 Audit by the State Board of Accounts. During the exit conference held on May 18, 2010 the Clerk, Barbara Haas was informed that during the audit several deficiencies were discovered in the reconciliation of the bank records and the clerks books. I would like to address this issue and explain that when I took office January 1, 2008 the prior administration had not reconciled with the bank. My financial staff came in with no training or instructions left on how to reconcile. The gavel software that this office currently has is a very complex software that we have found drops checks in the reconciliation program, will let you transfer cases that leaves financial monies on both cases which in returns causes doubled amounts in the trust book. The biggest problem that we have finally adapted to in 2010 is the dates of entry on the ledger during posting. In February of 2008, Chief Deputy Nancy Shepherd contacted Ron Robertson with the State Board of Accounts to see if someone could come to Clark County to assist in reconciliation. Gary from the State Board of Accounts came and spent the day going over records and bank statements, but to no avail could he reconcile.

Gavel software representative for Clark County, Amy Johnson has been down several times to help with the trust book balancing and reconciliation and any adjustments that she made were not documented on what was being corrected.

I understand the questions that month after month the reconciliation is not consistently off and my bookkeepers are looking as to why. June 21, 2010 the Clerk will be changing court software programs to Odyssey and financials will begin anew. Odyssey staff has scheduled training and will be working closely with my bookkeeper on reconciliation with the new system. Gavel will still be live to move financials over when needed and hopefully this will help in maybe finding the problem that exists with balancing.

Thank You
Sincerely,

Barbara Haas
Clerk of the Circuit Court

C - H

IC 33-24-4-9

West's Annotated Indiana Code CurrentnessTitle 33. **Courts** and **Court** Officers (Refs & Annos)■ Article 24. Supreme **Court**■ Chapter 4. Supreme **Court Clerk**■ **33-24-4-9 Immunity**

Sec. 9. (a) The **clerk** of the supreme **court** is not **personally liable** for any act or omission occurring in connection with the performance of the **clerk's** official duties, unless the act or omission constitutes gross negligence or an intentional disregard of the responsibilities of the office of **clerk**.

(b) The fact that the **clerk** is not **personally liable** under subsection (a) does not preclude an action against the **clerk's** bond based on an error or omission committed by the **clerk**.

CREDIT(S)

As added by P.L.60-2010, SEC.1.

CROSS REFERENCES

Supreme **court clerk** liability, see IC 34-30-2-140.8.

RESEARCH REFERENCES

Encyclopedias

Ind. Law Encycl. Clerks of Court § 7, Clerk of Supreme Court.

I.C. 33-24-4-9, IN ST 33-24-4-9

The statutes and Constitution are current with P.L. 1-2015 to P.L. 87-2015 of the 2015 First Regular Session of the 119th General Assembly, with effective dates through April 29, 2015.

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END OF DOCUMENT

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IC 33-32-4-8

West's Annotated Indiana Code CurrentnessTitle 33. **Courts** and **Court Officers** (Refs & Annos)■ Article 32. Circuit Court Clerks■ Chapter 4. Child Support Payments■ **33-32-4-8 Dishonored check; gross negligence or intentional disregard of responsibilities**

Sec. 8. The **clerk** is not **personally liable** for the amount of a dishonored check, for penalties assessed against a dishonored check, or for financial institution charges relating to a dishonored check, if:

(1) the check was tendered to the **clerk** for the payment of a:

- (A) fee;
- (B) **court** ordered payment; or
- (C) license; and

(2) the acceptance of the check was not an act or omission constituting gross negligence or an intentional disregard of the responsibilities of the office of **clerk**.

CREDIT(S)

As added by P.L.98-2004, SEC.11.

HISTORICAL AND STATUTORY NOTES

Formerly:

IC 33-15-14-1.IC 33-17-1-4.

Acts 1875, c. 24, s. 1.

P.L.171-1984, SEC.1.

P.L.6-1991, SEC.2.

P.L.284-1995, SEC.1.

P.L.33-1998, SEC.6.

P.L.98-2000, SEC.10.

CROSS REFERENCES

Immunity from civil liability, see IC 34-30-2-144.5.

LIBRARY REFERENCES

Clerks of Courts ¶¶ 70, 72.

Westlaw Topic No. 79.

C.J.S. Courts §§ 253, 256 to 257.

I.C. 33-32-4-8, IN ST 33-32-4-8

The statutes and Constitution are current with P.L. 1-2015 to P.L. 87-2015 of the 2015 First Regular Session of the 119th General Assembly, with effective dates through April 29, 2015.

IC 33-32-2-9.2

West's Annotated Indiana Code CurrentnessTitle 33. **Courts** and **Court Officers** (Refs & Annos)▣ **Article 32. Circuit Court Clerks**▣ **Chapter 2. General Powers and Duties**◆ **33-32-2-9.2 Immunity**

Sec. 9.2. (a) A **clerk** is not personally liable for any act or omission occurring in connection with the performance of the **clerk's** official **duties**, unless the act or omission constitutes gross negligence or an intentional disregard of the responsibilities of the office of **clerk**.

(b) The fact that a **clerk** is not personally liable under subsection (a) does not preclude an action against the **clerk's** bond based on an error or omission committed by the **clerk**.

CREDIT(S)

As added by P.L.60-2010, SEC.2.

CROSS REFERENCES

Circuit court clerk liability, see IC 34-30-2-144.2.

RESEARCH REFERENCES

Encyclopedias

Ind. Law Encycl. Clerks of Court § 6, Clerk of Circuit Court.

I.C. 33-32-2-9.2, IN ST 33-32-2-9.2

The statutes and Constitution are current with P.L. 1-2015 to P.L. 87-2015 of the 2015 First Regular Session of the 119th General Assembly, with effective dates through April 29, 2015.

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