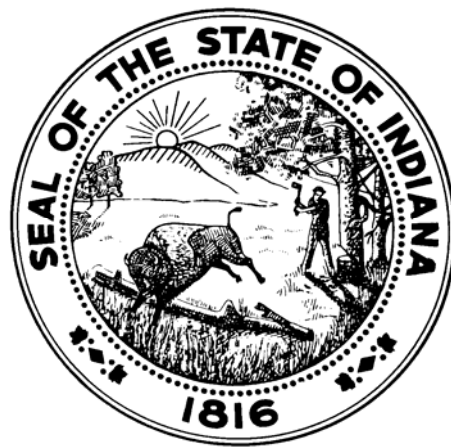


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT
OF
CLERK OF THE CIRCUIT COURT
STARKE COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
10/11/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Rhonda R. Milner	01-01-03 to 12-31-06
President of the County Council	Chuck Estok Bruce Fingerhut	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Kevin Kroft	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

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TO: THE OFFICIALS OF STARKE COUNTY

We have examined the records of the Clerk of the Circuit Court for the period from January 1, 2005 to December 31, 2005, 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Starke County for the year 2005.

STATE BOARD OF ACCOUNTS

August 8, 2006

CLERK OF THE CIRCUIT COURT
STARKE COUNTY
EXAMINATION RESULT AND COMMENT

REPORTS OF COLLECTION FILED DELINQUENT

Reports of Collection were not filed with the County Auditor timely. The required reports were provided to the County Auditor up to five months after the collections were received by the Clerk of the Circuit Court.

Officials and employees are required to use State Board of accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Clerk of the Circuit Court, Chapter 4)

CLERK OF THE CIRCUIT COURT
STARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 8, 2006, with Rhonda Milner, Clerk of the Circuit Court; Kevin Kroft, President of the Board of County Commissioners; and Bruce Fingerhut, President of the County Council. The officials concurred with our audit finding.