

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

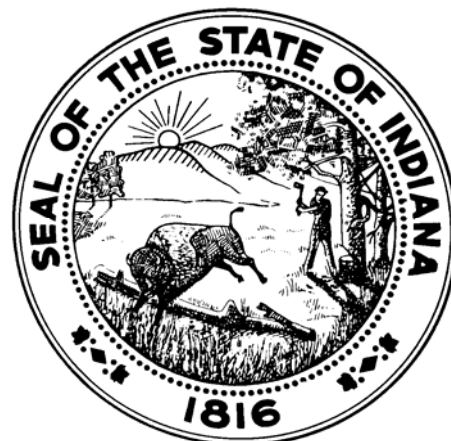
AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

KNOX COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
10/17/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Brenda J. Hall	03-01-04 to 02-28-08
President of the County Council	Robert Lechner	01-01-05 to 12-31-06
President of the Board of County Commissioners	Dr. Jerry R. Brocksmith James W. Bobe	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF KNOX COUNTY

We have audited 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 Knox County for the year 2005.

STATE BOARD OF ACCOUNTS

September 12, 2006

CLERK OF THE CIRCUIT COURT
KNOX COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

In numerous instances, receipts were deposited later than the next business day.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

CLERK OF THE CIRCUIT COURT
KNOX COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 18, 2006, with Brenda J. Hall, Clerk; James W. Bobe, President of the Board of County Commissioners; and Robert Lechner, President of the County Council. The officials concurred with our audit finding.