

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

EXAMINATION REPORT
OF
CLERK OF THE CIRCUIT COURT
OHIO COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED

11/17/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Constance A. Althoff	01-01-05 to 12-31-08
President of the County Council	Douglas A. Baker	01-01-07 to 12-31-08
President of the Board of County Commissioners	Connie J. Brown	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OHIO COUNTY

We have examined the records of the Clerk of the Circuit Court for the period from January 1, 2007 to December 31, 2007, 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Ohio County for the year 2007.

STATE BOARD OF ACCOUNTS

October 2, 2008

CLERK OF THE CIRCUIT COURT
OHIO COUNTY
EXAMINATION RESULT AND COMMENT

DEPOSITS

The following schedule compares the issue date of checks remitted by the County Probation Department to the Clerk of the Circuit Court to the date of deposit of the checks by the County Clerk:

<u>Check Date</u>	<u>Check Amount</u>	<u>Date of Deposit</u>	<u>Days Between Issuance and Depositing</u>
08-24-07	\$ 2,367.00	10-24-07	57
09-25-07	2,093.50	10-24-07	30
10-25-07	3,419.50	02-12-08	110
11-29-07	1,517.50	02-12-08	75
12-21-07	3,023.00	02-12-08	53
01-24-07	1,450.00	02-12-08	19

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
OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 2, 2008, with Constance A. Althoff, Clerk.