

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

CLARK COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

12/31/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Keith Groth Barbara Bratcher Haas	01-01-04 to 12-31-07 01-01-08 to 12-31-10
President of the County Council	David Abbott	01-01-07 to 12-31-08
President of the Board of County Commissioners	Edward Meyer	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLARK COUNTY

We have audited 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Clark County for the year 2007.

STATE BOARD OF ACCOUNTS

December 8, 2008

CLERK OF THE CIRCUIT COURT  
CLARK COUNTY  
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

The record cash balance at December 31, 2007, was not reconciled with the depository account balances. Reconcilements performed at December 31, 2007, showed unidentified cash long in the amount of \$5,873.52. We were unable to verify this difference as information was not available to document the outstanding check amount used in the reconciliation.

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 Court of Indiana, Chapter 13)

PRESCRIBED FORM

The receipt form in use by the Clerk of the Circuit Court has not been submitted to the State Board of Accounts for approval.

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 Clerks of the Circuit Court of Indiana, Chapter 13)

CLERK OF THE CIRCUIT COURT  
CLARK COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 8, 2008 and December 9, 2008, with Keith Groth, former Clerk of the Circuit Court; and Barbara Bratcher Haas, Clerk of the Circuit Court. The officials concurred with our audit findings.

The contents of this report were discussed on December 8, 2008, with Edward Meyer, President of the Board of County Commissioners and on December 11, 2008, with David Abbott, President of the County Council; and Jack Coffman, Vice-President of the County Council.