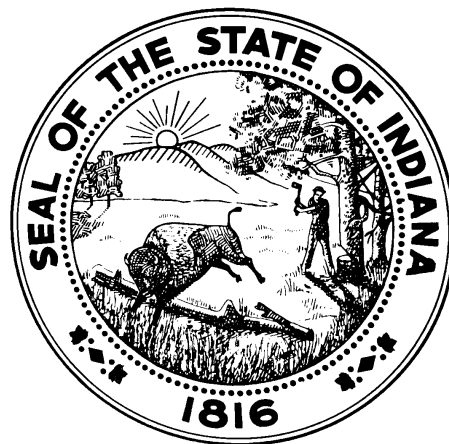


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
CLERK OF THE CIRCUIT COURT
GREENE 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 of the Circuit Court	Jackie Winstead	01-01-07 to 12-31-10
President of the County Council	W. Edward Cullison	01-01-07 to 12-31-08
President of the Board of County Commissioners	Bart A. Beard	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GREENE 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 Annual Report of Greene County for the year 2007.

STATE BOARD OF ACCOUNTS

November 5, 2008

CLERK OF THE CIRCUIT COURT
GREENE COUNTY
EXAMINATION RESULT AND COMMENT

TRUSTS

The subsidiary records for each type of trust account (cash bond, judgments, restitution and trust) did not agree to the Clerk's Cash Book. A similar comment has appeared in prior reports.

At all times the manual and/or computerized records, subsidiary ledgers, control ledger and reconciled bank balances 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 Clerk of the Circuit Courts, Chapter 13)

CLERK OF THE CIRCUIT COURT
GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 30, 2008, with Jackie Winstead, Clerk of the Circuit Court. The contents of this report were discussed on November 5, 2008, with David Bailey, Auditor; Bart A. Beard, President of the Board of County Commissioners; and W. Edward Oliphant, President of the County Council. The officials concurred with our examination finding.