

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

GREENE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED
11/20/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Jackie Winstead	01-01-07 to 12-31-10
President of the County Council	W. Edward Cullison John A. Wilkes	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Bart A. Beard	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GREENE COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2008 to December 31, 2008, 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 Greene County for the year 2008.

STATE BOARD OF ACCOUNTS

October 19, 2009

CLERK OF THE CIRCUIT COURT
GREENE COUNTY
AUDIT 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 of Indiana, Chapter 13)

CLERK OF THE CIRCUIT COURT
GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 19, 2009, with Jackie Winstead, Clerk. The official concurred with our audit finding.

The contents of this report were discussed on October 19, 2009, with David L. Bailey, County Auditor; John A. Wilkes, President of the County Council; and Bart A. Beard, President of the Board of County Commissioners.