

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

AUDIT REPORT
OF
CLERK OF THE CIRCUIT COURT
STARKE COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
05/28/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Evelyn A. Skronski	01-01-07 to 12-31-10
President of the County Council	Mark C. Smith	01-01-09 to 12-31-10
President of the Board of County Commissioners	Daniel D. Bridegroom	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF STARKE COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2009 to December 31, 2009, 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 Starke County for the year 2009.

STATE BOARD OF ACCOUNTS

April 27, 2010

CLERK OF THE CIRCUIT COURT
STARKE COUNTY
AUDIT RESULT AND COMMENT

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

Our review of trust items on hand revealed that 273 items totaling \$72,171 had been on hand for a period of five years or longer.

IC 32-34-1-20 (c)(6) states: "For property or proceeds held by a court or a court clerk, five (5) years after the property or proceeds becomes distributable. The property or proceeds must be treated as unclaimed property under IC 32-34-3."

CLERK OF THE CIRCUIT COURT
STARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 27, 2010, with Evelyn A. Skronski, Clerk; Daniel D. Bridegroom, President of the Board of County Commissioners; and Mark C. Smith, President of the County Council. The officials concurred with our audit finding.