

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

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



FILED
08/19/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Harley E. Melton	01-01-07 to 12-31-10
President of the County Council	Michael L. Wood	01-01-09 to 12-31-10
President of the Board of County Commissioners	George Jennings	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OWEN 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Owen County for the year 2009.

STATE BOARD OF ACCOUNTS

June 7, 2010

CLERK OF THE CIRCUIT COURT
OWEN COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were incorrect. If the bank account balance is short at the end of the official's term, this could possibly be charge to the official.

IC 5-13-6-1(e) states in part: "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 Courts, Chapter 13)

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

As stated in the prior Report B34615, our review of trust items on hand revealed that many items 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 32-34-3."

PRESCRIBED FORM

The following prescribed or approved form was not always in use:

Form No. 40, Change of Venue Record

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 Courts of Indiana, Chapter 13)

CLERK OF THE CIRCUIT COURT
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2010, with Michael L. Wood, President of the County Council; George Jennings, President of the Board of County Commissioners; and Harley E. Melton, Clerk. The officials concurred with our audit findings.