

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

PORTER COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

10/12/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Pamela Mishler Fish	01-01-08 to 12-31-10
President of the County Council	Robert Poparad Daniel Whitten	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	Robert Harper	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF PORTER 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 Porter County for the year 2009.

STATE BOARD OF ACCOUNTS

July 20, 2010

CLERK OF THE CIRCUIT COURT
PORTER COUNTY
AUDIT RESULT AND COMMENT

CLERK'S TRUST ACCOUNT

A monthly reconciliation of the detail of the Clerk's Trust Fund Register to the trust cash balance was not presented for audit. The trust fund register has not been reconciled to the trust cash balance since June 2007. The Clerk is in the process of reconciling. A similar comment appeared in the prior audit report.

As soon as possible after the Cash Book and the Daily Balance Record have been closed for the month, the Clerk should reconcile the Trust Fund Register with these two records.

Total all items appearing on hand in the Trust Fund Register. This also must be done as of the last day of the month. The total of these items must equal the balance in the trust fund column of the Cash Book and in the Daily Balance Record.

If there is a difference, an error has been made. It will behoove you to review the work to detect the error and make the necessary correction. Do not leave the books out of balance. If you have been accurate in posting the records daily and have proved each day's transactions, you will not have any difficulty. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 8)

CLERK OF THE CIRCUIT COURT
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 4, 2010, with Pamela Mishler Fish, Clerk; and Karin L. Birchel, Chief Deputy. The official response has been made a part of this report and may be found on page 6.

COUNTY - PORTER

PAMELA MISHLER FISH

CLERK OF THE CIRCUIT COURT

PORTER COUNTY
CLERK'S OFFICE

COURTHOUSE

16 LINCOLNWAY • SUITE 209
VALPARAISO, INDIANA 46383

TELEPHONE:

(219) 465-3450

August 9, 2010

OFFICIAL RESPONSE

State Board of Accounts

302 West Washington St. Room E 418

Indianapolis, IN 46204-2765

Dear State Board of Accounts,

As indicated in your report dated August 4, 2010, the Porter County Clerk's Office is aware that the reconciliation of the Clerk's Trust Fund Register has not been completed. As we stated in previous audits, the Clerk's Office is automating the accounting process and is almost complete. We anticipate this final aspect of our automation, reconciliation of the Trust Register, will be completed before the end of this year.

Sincerely,



Pamela Mishler Fish
Porter County Clerk