

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

EXAMINATION REPORT  
OF  
CLERK OF THE CIRCUIT COURT  
POSEY COUNTY, INDIANA  
January 1, 2008 to December 31, 2010



**FILED**  
07/29/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Donna K. Butler Betty B. Postlethweight	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Robert Gentil	01-01-08 to 12-31-11
President of the Board of County Commissioners	James Alsop John Sherretz W. Scott Moye	01-01-08 to 12-31-09 01-01-09 to 12-31-09 01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF POSEY COUNTY

We have examined the records of the Clerk of the Circuit Court for the period from January 1, 2008 to December 31, 2010, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Posey County for the year 2010.

STATE BOARD OF ACCOUNTS

January 31, 2011

CLERK OF THE CIRCUIT COURT  
POSEY COUNTY  
EXAMINATION RESULTS AND COMMENTS

***CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS***

A comparison of the records to the bank account indicated a cash long to balance of \$8,518.19. Due to a number of posting errors, the cause of this cash long to balance cannot be determined.

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 Court of Indiana, Chapter 13)

***CORRECTION OF ERRORS***

Some corrections and adjustments were made in the records without retaining recommended examination trails. The number and amount of these adjustments cannot be determined without adequate documentation of the adjustments. A similar comment was made in the prior report.

Receipt and disbursement corrections or other errors should be corrected by memorandum entry with the issuance of a check and receipt to document the flow of the transactions. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Court of Indiana, Chapter 13)

CLERK OF THE CIRCUIT COURT  
POSEY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 17, 2011, with Betty B. Postlethweight, Clerk.

The contents of this report were discussed on February 7, 2011, by phone, with Donna K. Butler, former Clerk.