

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

AUDIT REPORT
OF
CLERK OF THE CIRCUIT COURT
WARRICK COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
09/08/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Sarah Topper	01-01-09 to 12-31-12
President of the Board of County Commissioners	Don Williams	01-01-10 to 12-31-11
President of the County Council	Gary R. Meyer	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WARRICK COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2010 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Warrick County for the year 2010.

STATE BOARD OF ACCOUNTS

August 18, 2011

CLERK OF THE CIRCUIT COURT
WARRICK COUNTY
AUDIT RESULT AND COMMENT

OFFICIAL BOND

The Clerk of the Circuit Court was bonded for \$75,000 in 2010 and \$100,000 in 2011. Based upon receipts during the last complete fiscal year before the purchase of these bonds, coverage for 2010 and 2011 should have been \$210,000 and \$180,000 respectively.

Indiana Code 5-4-1-18 states in part:

"The fiscal bodies of the respective units shall fix the amount of the bond of . . . circuit court clerks . . . as follows: (1) The amount of annual coverage must equal thirty thousand dollars (\$30,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2). (2) The amount of coverage may not be less than thirty thousand dollars (\$30,000) nor more than three hundred thousand dollars (\$300,000) unless the fiscal body approves a greater amount of annual coverage for the officer . . .

CLERK OF THE CIRCUIT COURT
WARRICK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 17, 2011, with Sarah Topper; Clerk of the Circuit Court, and on August 18, 2011, with Don Williams, President of the Board of County Commissioners; and Gary Meier, President of the County Council. The officials concurred with our audit finding.

The contents of this report were discussed on August 18, 2011, with L.B. Dugan, Auditor.