

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

CASS COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
05/24/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Beth Liming	01-01-09 to 12-31-12
President of the County Council	Ralph Anderson Brian Reed George Stebbins	01-01-11 to 07-14-11 07-15-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	David Arnold	01-01-11 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CASS COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2011 to December 31, 2011, 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 Cass County for the year 2011.

STATE BOARD OF ACCOUNTS

April 9, 2012

CLERK OF THE CIRCUIT COURT  
CASS COUNTY  
AUDIT RESULT AND COMMENT

***RECONCILIATION OF SUBSIDIARY LEDGERS***

As of December 31, 2011, the total of Cash Bonds per the Clerk's detailed record exceeded the balance shown in the Clerk's Cash Book by \$1,522. A similar comment was contained in the prior Reports B34644, B37190, and B38775.

Additionally, the total of other Trust items per the Clerk's detailed record exceeded the balance shown in the Clerk's Cash Book by \$190.

The total of all unpaid items as shown by the trust fund register must agree with the balance in trust as shown by the cash book. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 4)

At all times, the manual and 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 of Indiana, Chapter 13)

CLERK OF THE CIRCUIT COURT  
CASS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 9, 2012, with David Arnold, President of the Board of County Commissioners; George Stebbins, President of the County Council; Beth Liming, Clerk; and Vaneen M. Ide, Auditor.