

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

HUNTINGTON COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
08/21/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Kittie Keiffer	01-01-11 to 12-31-14
President of the County Council	John E. Hacker	01-01-12 to 12-31-13
President of the Board of County Commissioners	Tom Wall Leon Hurlburt	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HUNTINGTON COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2012 to December 31, 2012, 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 Huntington County for the year 2012.

STATE BOARD OF ACCOUNTS

July 31, 2013

CLERK OF THE CIRCUIT COURT
HUNTINGTON COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS - REPORTING

Internal controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient. Reports submitted by the Clerk for reimbursement were based on incorrect calculations of salaries and wages and not on actual expenditures as recorded in the auditor's ledgers. As a result, amounts submitted for reimbursement were either under or over reported from the actual expenditures.

Controls were insufficient to monitor and verify the accuracy of the reports submitted for reimbursement. This resulted in the County not claiming or receiving all the federal funds that it was entitled to or over claiming and receiving excessive federal reimbursement under the IV-D Child Support Enforcement Program.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

CLERK OF THE CIRCUIT COURT
HUNTINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 31, 2013, with Kittie Keiffer, Clerk; John E. Hacker, President of the County Council; and Leon Hurlburt, President of the Board of County Commissioners.