

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

CLARK COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
12/10/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Barbara Haas	01-01-11 to 12-31-14
President of the County Council	Barbara Hollis	01-01-12 to 12-31-13
President of the Board of County Commissioners	Les Young Jack Coffman	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 CLARK 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 Clark County for the year 2012.

STATE BOARD OF ACCOUNTS

October 24, 2013

CLERK OF THE CIRCUIT COURT
CLARK COUNTY
AUDIT RESULT AND COMMENT

CASH NECESSARY TO BALANCE

During the year 2012, monthly reconcilements of the depository account balance with the Cash Book record balance were performed; however, unidentified differences existed in each month. A comparison of the Cash Book record balance of cash with the depository account balance at December 31, 2012, showed a "cash necessary to balance" in the amount of \$5,583. During November of the year 2012, a certificate of deposit was cashed and interest of \$516 was deposited in the bank but not recorded in the records resulting in the "cash necessary to balance" increasing to \$6,099 at December 31, 2012.

The ISETS (child support) account also shows a "cash necessary to balance" in the amount of \$500 at December 31, 2012. This was due to a bank posting error in February of the year 2008. The bank declined making a correction to the bank records because the Clerk of the Circuit Court did not notify them of the error timely.

A similar comment has been made in several prior reports.

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 Courts of Indiana, Chapter 13)

CLERK OF THE CIRCUIT COURT
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 24, 2013, with Barbara Haas, Clerk, and Nancy Shepherd, Chief Deputy Clerk; and on November 4, 2013, with Jack Coffman, President of the Board of County Commissioners, and Barbara Hollis, President of County Council.