

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CLAY COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
11/06/2020

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Clerk of the Circuit Court:	
Audit Result and Comment:	
Condition of Records.....	6
Exit Conference	7

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jennifer M. Flater	01-01-19 to 12-31-20
County Treasurer	Debra James	01-01-19 to 12-31-20
Clerk of the Circuit Court	Amy E. Jordan	01-01-19 to 12-31-20
County Sheriff	Paul Harden	01-01-19 to 12-31-20
County Recorder	(Patricia) Nicole Keller	01-01-19 to 12-31-20
President of the Board of County Commissioners	Paul R. Sindors Bryan Allender Marty Heffner	01-01-19 to 06-30-19 07-01-19 to 06-30-20 07-01-20 to 12-31-20
President of the County Council	Larry Moss	01-01-19 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF CLAY COUNTY, INDIANA

This report is supplemental to our audit report of Clay County (County), for the period from January 1, 2019 to December 31, 2019. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statement Audit Report of the County, which provides our opinions on the County's financial statement. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Result and Comment, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

October 22, 2020

(This page intentionally left blank.)

CLERK OF THE CIRCUIT COURT
CLAY COUNTY

CLERK OF THE CIRCUIT COURT
CLAY COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORD

Condition and Context

Reports could not be generated to support the amounts reported for the Clerk's Trust. The software in use transitioned from CSI to Odyssey mid-year and a report was not available to document that the ending balances in CSI that equaled the beginning balances in Odyssey. Receipts and disbursements were overstated by \$92,463 and \$61,420, respectively. This resulted in an overstatement of the December 31, 2019 reported balance of \$29,925, compared to the reconciled bank balance.

Criteria

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

CLERK OF THE CIRCUIT COURT
CLAY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 22, 2020, with Amy E. Jordan, Clerk of the Circuit Court; Jennifer M. Flater, County Auditor; Paul R. Sinderson, County Commissioner; and Larry Moss, President of the County Council.