

## CLERK'S RESPONSE



STATE OF NORTH CAROLINA  
GENERAL COURT OF JUSTICE  
CLERK OF SUPERIOR COURT

MICHELLE C. BALL, CLERK  
Ex Officio Judge of Probate

## JOHNSTON COUNTY

Post Office Box 297  
207 East Johnston Street  
Smithfield, NC 27577  
Telephone: 919-209-5400  
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THOMAS H. LOCK  
Senior Resident Superior Court Judge

May 30, 2017

Ms. Beth A. Wood, CPA  
Office of the State Auditor  
2 S. Salisbury Street  
20601 Mail Service Center  
Raleigh, NC 27699-0600

Dear Ms. Wood:

Thank you for the correspondence dated May 17, 2017. As requested, I have reviewed your draft audit finding and am providing a written response below.

*Clerk's Response:*

The finding regarding untimely compelling or failure to compel Estate Inventory Filings is received. Upon review of state law and the *North Carolina Clerk of Superior Court Procedures Manual*, I concur that inventories must be compelled if not filed within 90 days. Your staff advises that they deem the compelling of filings timely if the Clerk sends correspondence, a notice, or an Order to file within 30 days of the Inventory due date.

In 2015, to deal with untimely filed inventories and accountings, our office implemented a system of giving notice to the personal representatives regarding timely filings at the time the estate is established by the use of appointment cards. The number of timely filings of inventories has increased greatly and continues to do so. The process will continue, as we also diligently send out Notices to File, Orders to File, and Orders to Appear and Show Cause for those who have not filed Inventories within the required 90 days. The Clerk of Superior Court is responsible for making this happen.

As of the date of receipt of your finding, all outstanding inventories have been received in our office. Additionally, we found no unauthorized transactions from any of the 11 estates specified, nor the removal of estate assets without the knowledge of qualified heirs.

I appreciate the professional nature of your audit staff that visited Johnston County and the service that you provide to our citizens to protect their assets and to hold government agencies to a high standard of conduct. If I can be of further assistance, please do not hesitate to contact me.

Best Regards,

A handwritten signature in cursive script that reads "Michelle C. Ball". The signature is written in black ink and is positioned above the printed name.

Michelle C. Ball  
Clerk of Superior Court  
Johnston County