

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

AUDIT REPORT

OF

COUNTY COUNCIL

CLARK COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**

01/26/2007



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Supplemental Adult Probation Services Fund Appropriations .....	4
Exit Conference .....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Barbara Hollis Jim Smith	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Edward Meyer	01-01-05 to 12-31-06



**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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF CLARK COUNTY

We have audited the records of the County Council for the period from January 1, 2005 to December 31, 2005, 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 2005.

STATE BOARD OF ACCOUNTS

December 28, 2006

COUNTY COUNCIL  
CLARK COUNTY  
AUDIT RESULT AND COMMENT

SUPPLEMENTAL ADULT PROBATION SERVICES FUND APPROPRIATIONS

During the annual budget approval process for 2005, the County Council approved the reduction of General Fund budgets for the Circuit Court, Superior Court 1, Superior Court 2 and Superior Court 3 in an amount equal to 10% of each of court's annual budget, excluding salaries for the Judges. The County Council approved the funding for these General Fund budget reductions from the Supplemental Adult Probation Services Fund. As a result of the County Council's action, \$33,660 was paid from the Supplemental Adult Probation Services Fund to pay General Fund expenditures related to salaries and wages for court reporters, court clerks and court bailiffs.

Indiana Code 35-38-2-1(f) states in part: ". . . The fiscal body of the county shall appropriate money from the county supplemental adult probation services fund: (1) to the county, superior, circuit, or municipal court of the county that provides probation services to adults to supplement adult probation services . . ."

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY COUNCIL  
CLARK COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 28, 2006, with Jim Smith, President of the County Council.