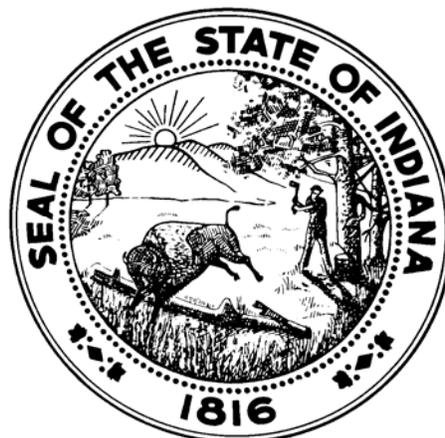


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF

CITY COURT
CITY OF ELWOOD
MADISON COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED
07/05/2007

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk –Treasurer	Sandra R. Brewer	01-01-04 to 12-31-07
Judge	Hon. Kyle F. Noone	01-01-04 to 12-31-07
Mayor	Hon. W. Merrill Taylor	01-01-04 to 12-31-07
President of the Common Council	James E. Davis	01-01-06 to 12-31-07



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TO: THE OFFICIALS OF THE CITY OF ELWOOD

We have examined the records of the City Court for the period from January 1, 2006 to December 31, 2006, 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of the City of Elwood for the year 2006.

STATE BOARD OF ACCOUNTS

June 7, 2007

CITY COURT
CITY OF ELWOOD
EXAMINATION RESULT AND COMMENT

PUBLIC DEFENDER FEES

The Elwood City Court currently assesses a Public Defender fee for some cases. A similar comment appeared in prior Report B27545.

Currently, the City Court Administrator is forwarding the Public Defender fee collections to the Clerk-Treasurer. The fees are posted to a Public Defender Services Fund which was established by order of the City Court Judge on October 17, 2006.

The home rule statute (Indiana Code 36-1-3-5(a)) prohibits a governmental unit from exercising powers that are expressly granted to another unit.

Indiana Code 33-40-3 authorizes a County to assess a Public Defender fee.

Indiana Code 33-40-3-1 states in part:

"A supplemental public defender services fund is established in each county. The fund consists of amounts deposited under section 9 of this chapter . . ."

Indiana Code 33-40-3-5 states:

"A county may not have more than one (1) program providing court appointed legal services in the county, unless the fiscal body of the county agrees to allow additional court appointed legal services programs in the county."

CITY COURT
CITY OF ELWOOD
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2007, with Hon. Kyle F. Noone, Judge; and Denise Kessinger, Court Administrator.