

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

WHITE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

10/24/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Change of Venue	4
Child Support Remittance Notice Reports	4
Exit Conference	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Bruce Lambert	01-01-03 to 12-31-10
President of the County Council	James H. Mann	01-01-06 to 12-31-07
President of the Board of County Commissioners	John C. Heimlich	01-01-06 to 12-31-07



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 WHITE COUNTY, INDIANA

We have audited the records of the Clerk of the Circuit 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of White County for the year 2006.

STATE BOARD OF ACCOUNTS

July 18, 2007

CLERK OF THE CIRCUIT COURT
WHITE COUNTY
AUDIT RESULTS AND COMMENTS

CHANGE OF VENUE

During 2006, the County held court for change of venue cases; however, the County did not bill the other counties for the expenses incurred and paid because the Clerk did not maintain the change of venue record. Therefore, no revenue was recognized in 2006 to offset the associated costs.

Indiana Code 34-35-5-1 states in part: "In all cases, civil, criminal, or otherwise, where there is a change of venue from one (1) county to another, the county in which the cause originated and from which the change of venue is taken shall pay to the county to which the change of venue is taken all expenses incurred by the county to which the change of venue is taken."

CHILD SUPPORT REMITTANCE NOTICE REPORTS

The monthly remittance notices for child support were not filed from January through August 2006. Accurate information for federal financial reporting could not be determined.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Clerk of the Circuit Court, Chapter 13)

CLERK OF THE CIRCUIT COURT
WHITE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2007, with Bruce Lambert, Clerk; John C. Heimlich, President of the Board of County Commissioners; Richard Horton, Commissioner; Raymond L. Kramer Jr., Council member; and Dennis D. Cain, Council member. The officials concurred with our audit findings.