

**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, 2007 to December 31, 2007



**FILED**

09/16/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Bruce A. Lambert	01-01-03 to 12-31-10
President of the County Council	Richard G. Horton	01-01-07 to 12-31-08
President of the Board of County Commissioners	John C. Heimlich	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WHITE COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2007 to December 31, 2007, 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 2007.

STATE BOARD OF ACCOUNTS

July 17, 2008

CLERK OF THE CIRCUIT COURT  
WHITE COUNTY  
AUDIT RESULTS AND COMMENTS

OLD OUTSTANDING CHECKS

Our review of the bank reconcilements as of December 31, 2007, revealed 41 trust checks totaling \$6,908.64, which had been outstanding in excess of five years.

Indiana Code 32-34-3-2 states in:

"(a) Except for money related to child support, the attorney general may collect all money that remains in the office of a clerk for at least five (5) years after being distributable without being claimed by the person entitled to the money.

(b) The attorney general may collect all money related to child support that remains in the office of a clerk for at least ten (10) years after being distributable without being claimed by the person entitled to the money.

(c) Clerks shall deliver the money described in subsections (a) and (b) to the attorney general upon demand, and the attorney general shall:

- (1) make a record of the money collected; and
- (2) turn it over to the treasurer of state.

(d) The treasurer of state shall deposit the money in the abandoned property fund established by Indiana Code 32-34-1-31."

CHANGE OF VENUE

During 2007, 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. A similar comment was in prior Report B30792.

Indiana Code 34-2-15-1(a) states in part: "In all cases, civil or criminal or otherwise, where there has been or shall be a change of venue from one (1) county to another, the county in which such cause, either civil, criminal, or otherwise, shall have originated and from which such change of venue shall be taken shall pay to the county to which such change of venue has been or shall be taken all such expenses as shall have been or shall be incurred by the county to which said change of venue shall be taken . . ."

CLERK OF THE CIRCUIT COURT  
WHITE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 24, 2008, with Bruce A. Lambert, Clerk; John C. Heimlich, President of the Board of County Commissioners; and Richard G. Horton, President of the County Council. The officials concurred with our audit findings.