

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

HOWARD COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

10/23/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Mona Meyers	01-01-04 to 12-31-11
President of the County Council	Richard H. Miller	01-01-07 to 12-31-08
President of the Board of County Commissioners	Paul J. Raver	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HOWARD 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 Howard County for the year 2007.

STATE BOARD OF ACCOUNTS

September 3, 2008

CLERK OF THE CIRCUIT COURT
HOWARD COUNTY
AUDIT RESULT AND COMMENT

CHANGE OF VENUE

As noted in prior audits and again in 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. Therefore, no revenue was recognized in 2007 to offset the associated costs. This is the result of the Courts not providing the Clerk with information required for the preparation of the proper billings for change of venue cases.

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
HOWARD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 28, 2008, with Mona Meyers, Clerk of the Circuit Court. The official concurred with our audit finding.

The contents of this report were discussed on September 9, 2008, with Ann Wells, County Auditor; and Richard H. Miller, President of the County Council. The officials concurred with our audit finding.