

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

AUDIT REPORT

OF

COUNTY AUDITOR

HOWARD COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

09/18/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Ann Wells	01-01-05 to 12-31-12
President of the County Council	Richard Miller	01-01-08 to 12-31-09
President of the Board of County Commissioners	Paul Raver David Trine	01-01-08 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HOWARD COUNTY

We have audited the records of the County Auditor for the period from January 1, 2008 to December 31, 2008, 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 2008.

STATE BOARD OF ACCOUNTS

July 15, 2009

COUNTY AUDITOR
HOWARD COUNTY
AUDIT RESULTS AND COMMENTS

OVERDRAWN FUND BALANCES

The Community Corrections - Home Detention Fund, Youth Center DMHA Grant Fund, Stop Domestic Violence Grant - Prosecutor, and Governing Coordinating Council Payroll Fund were overdrawn in 2008.

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 14)

CITY AND TOWN COURT COST FUND

The Clerk of the Circuit Court has been properly distributing court fees and the Auditor has properly quietused the fees into the City and Town Court Cost Fund. However, when the Auditor makes the semiannual distribution to qualifying cities and towns, the County receives 27% of the city and town court costs distributed. This is in addition to the statutory 27% of all court costs collected and distributed by the Clerk of the Circuit Court.

IC 33-37-7-2(a) states in part: "The clerk of a circuit court shall distribute semiannually to the auditor of state as the state share for deposit in the state general fund seventy percent (70%) of the amount of fees collected. . . ."

IC 33-37-7-4(a) states in part: "The clerk of a circuit court shall forward the county share of fees collected to the county auditor in accordance with IC 33-37-7-12(a). The auditor shall retain as the county share twenty-seven percent (27%) of the amount of fees collected. . . ."

IC 33-37-7-6(a) states in part: "The qualified municipality share to be distributed to each city and town maintaining a law enforcement agency that prosecutes at least fifty percent (50%) of the city's or town's ordinance violations in a circuit, superior, or county court located in the county is three percent (3%) of the amount of fees collected. . . ."

COUNTY AUDITOR
HOWARD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 22, 2009, with Ann Wells, Auditor. The official concurred with our audit findings.