

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

KOSCIUSKO COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

10/28/2009



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Change of Venue.....	4
Clerk's Trust Items Over Five Years Old .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Sharon Christner Jason McSherry	01-01-05 to 12-31-08 01-01-09 to 12-31-12
President of the County Council	Harold Jones	01-01-08 to 12-31-09
President of the Board of County Commissioners	Brad Jackson Robert Conley	01-01-08 to 12-31-08 01-01-09 to 12-31-09



**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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF KOSCIUSKO COUNTY

We have audited the records of the Clerk of the Circuit Court 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 Kosciusko County for the year 2008.

STATE BOARD OF ACCOUNTS

October 6, 2009

CLERK OF THE CIRCUIT COURT  
KOSCIUSKO COUNTY  
AUDIT RESULTS AND COMMENTS

CHANGE OF VENUE

During 2008, the County held court for 31 change of venue cases without billing the other counties for the expenses incurred and paid.

IC 34-35-5-1 states: "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."

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

Our review of trust items on hand revealed that 19 items totaling \$4,854.75 had been on hand for a period of 5 years or longer and 6 items totaling \$2,345.16 had been on hand for a period of 10 years or longer (as far back as April 14, 1976).

IC 32-34-1-20(c)(6) states: "For property or proceeds held by a court or a court clerk, five (5) years after the property or proceeds becomes distributable. The property or proceeds must be treated as unclaimed property under IC 32-34-3."

CLERK OF THE CIRCUIT COURT  
KOSCIUSKO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 6, 2009, with Jason McSherry, Clerk of the Circuit Court; Ann Torpy, Chief Deputy Clerk; and Kelly Moorman, Clerk's Bookkeeper.