

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

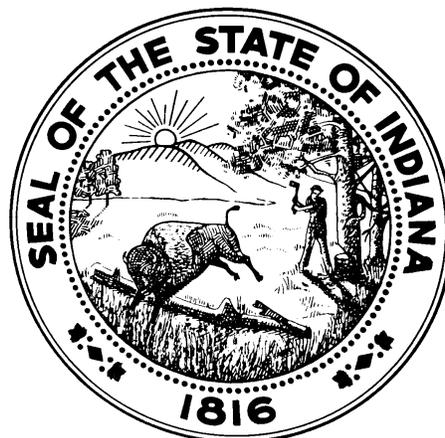
AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

MADISON COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**  
11/13/2009



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Change of Venue Expenses .....	4
Exit Conference .....	5
Official Response .....	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Ludy Watkins	01-01-07 to 12-31-10
President of the County Council	John Bostic Bill Savage	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	John Richwine Paul Wilson	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 MADISON 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Madison County for the year 2008.

STATE BOARD OF ACCOUNTS

October 20, 2009

CLERK OF THE CIRCUIT COURT  
MADISON COUNTY  
AUDIT RESULT AND COMMENT

CHANGE OF VENUE EXPENSES

During 2008, 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 2008 to offset the associated costs. A similar comment appeared in the prior Report B32398.

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 incurred by the county to which the change of venue is taken."

CLERK OF THE CIRCUIT COURT  
MADISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 20, 2009, with Ludy Watkins, Clerk; and Joe Spencer, Bookkeeper. The official response has been made a part of this report and may be found on page 6.



**CLERK of the MADISON CIRCUIT COURT**  
**Ludy Watkins, Madison County Clerk**

October 20, 2009

To: State Board of Accounts - Eric Smith

RE: No revenue coming in from Change of Venues

The Madison County Clerk's Office was not aware that we would charge other governmental entities for change of venue from one county to another.

In the future we will be aware that this should be happening and will strive to collect from the other counties. We are on it!

We will meet with the judges and Court Administrator to devise a plan for the future collection of venue fees.

Sincerely,

Ludy Watkins

**Madison County Government Center**  
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**Anderson, IN 46015**  
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**Fax 765-640-4203**