

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, 2010 to December 31, 2010



FILED
08/04/2011

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result(s) and Comment(s): Change of Venue.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Mona Myers Kimmerly Wilson	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Richard Miller	01-01-10 to 12-31-11
President of the Board of County Commissioners	David Trine Tyler Moore	01-01-10 to 12-31-10 01-01-11 to 12-31-11



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

TO: THE OFFICIALS OF HOWARD COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2010 to December 31, 2010, 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(s) and Comment(s). The financial transactions of this office are reflected in the Annual Report of Howard County for the year 2010.

STATE BOARD OF ACCOUNTS

June 8, 2011

CLERK OF THE CIRCUIT COURT
HOWARD COUNTY
AUDIT RESULT(S) AND COMMENT(S)

CHANGE OF VENUE

During 2010, 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 2010 to offset the associated costs.

Indiana Code 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
HOWARD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 8, 2011, with Ann Wells, Auditor; Tyler Moore, President of the Board of County Commissioners; Richard Miller, President of the County Council; and Kimmerly Wilson, Clerk of the Circuit Court. The officials concurred with our audit findings.