

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

AUDIT REPORT

OF

CIRCUIT COURT

WARRICK COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/19/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	David Kelley	01-01-09 to 12-31-14
President of the County Council	Gary Meyer	01-01-11 to 12-31-12
President of the Board of County Commissioners	Don Williams Tim Mosbey	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WARRICK COUNTY

We have audited the records of the Circuit Court for the period from January 1, 2011 to December 31, 2011, 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 Warrick County for the year 2011.

STATE BOARD OF ACCOUNTS

August 27, 2012

CIRCUIT COURT
WARRICK COUNTY
AUDIT RESULT AND COMMENT

FEES

Warrick County has a Problem Solving Court (Drug Court) as authorized by Indiana Code 33-37-5-24 and Indiana Code 33-23-16-23. However, fees for such Drug Court are expressly not applicable to proceedings outside of the Drug Court. A \$50 Drug Court Substance Offense Fee or a \$10 Drug Court Non Substance Offense Fee are being collected on all misdemeanor and felony cases, but are not authorized by a specific statute or Supreme Court Rule.

These fees were established by Warrick County Commissioners Ordinance #2011-18 on July 25, 2011. However, Home Rule does not allow local units to exercise any power that is expressly denied by statute.

Indiana Code 5-7-2-2 states:

"No county or township officer in this state shall, under color of the officer's office, charge, tax up, or receive, or permit to be taxed up or received, in relation to any service in or about the officer's office, any fee or sum of money except such fee or sum of money as is plainly specified in IC 33-37 and IC 36-2 without resort to implication."

Indiana Code 36-1-3-5 states in part: "Sec. 5. (a) Except as provided in subsection (b), a unit may exercise any power it has to the extent that the power: (1) is not expressly denied by the Indiana Constitution or by statute . . ."

CIRCUIT COURT
WARRICK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 27, 2012, with David Kelley, Judge.