

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT

OF

CITY COURT

CITY OF ELWOOD

MADISON COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
08/09/2006

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
City Officials	2
Transmittal Letter	3
Examination Result and Comment: Public Defender Fees	4
Exit Conference	5

CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk–Treasurer	Sandra R. Brewer	01-01-04 to 12-31-07
Judge	Hon. Kyle F. Noone	01-01-04 to 12-31-07
Mayor	Hon. W. Merrill Taylor	01-01-04 to 12-31-07
President of the Common Council	James E. Davis	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE CITY OF ELWOOD

We have examined the records of the City Court for the period from January 1, 2005 to December 31, 2005, 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of the City of Elwood for the year 2005.

STATE BOARD OF ACCOUNTS

July 18, 2006

CITY OF ELWOOD
CITY COURT
EXAMINATION RESULT AND COMMENT

PUBLIC DEFENDER FEES

The Elwood City Court assesses a Public Defender fee for some cases.

The home rule statute (Indiana Code 36-1-3-5(a)) prohibits a governmental unit from exercising powers that are expressly granted to another unit.

Indiana Code 33-40-3 authorizes a County to assess a Public Defender fee.

Currently, the City Court Administrator is holding the Public Defender fee collections until she receives further direction from the City Attorney.

Indiana Code 33-40-3-1 states:

"A supplemental public defender services fund is established in each county. The fund consists of amounts deposited under section 9 of this chapter."

Indiana Code 33-40-3-5 states:

"A county may not have more than one (1) program providing court appointed legal services in the county, unless the fiscal body of the county agrees to allow additional court appointed legal services programs in the county."

CITY OF ELWOOD
CITY COURT
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2006, with Denise Kessinger, Court Administrator; and Hon. Kyle F. Noone, Judge.