

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

EXAMINATION REPORT
OF
CLERK OF THE CIRCUIT COURT
CLINTON COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
12/19/2006

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Result and Comment: Change of Venue	4
Exit Conference	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Laura L. Huffer	01-01-04 to 12-31-07
President of the County Council	Steven Frey	01-01-05 to 12-31-06
President of the Board of County Commissioners	Wayne Williams	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLINTON COUNTY

We have examined the records of the Clerk of the Circuit 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 Clinton County for the year 2005.

STATE BOARD OF ACCOUNTS

September 5, 2006

CLERK OF THE CIRCUIT COURT
CLINTON COUNTY
EXAMINATION RESULT AND COMMENT

CHANGE OF VENUE

As noted in the prior audit report, costs incurred for change of venue cases from other counties to Clinton County have not been billed since 1995. The County did not implement adequate internal controls which would allow for the accurate billing of change of venue costs incurred for these years. The County failed to collect revenue in an undeterminable amount for these years.

Controls should be established to ensure the proper recording of change of venue costs as they occur and when the trial is completed these costs should be billed to the originating county.

Indiana Code 34-2-15-1(a) states in part: "In all cases, civil or criminal or otherwise, where there has been or shall be a change of venue from one (1) county to another, the county in which such cause, either civil, criminal, or otherwise, shall have originated and from which such change of venue shall be taken shall pay to the county to which such change of venue has been or shall be taken all such expenses as shall have been or shall be incurred by the county to which said change of venue shall be taken. . . ."

CLERK OF THE CIRCUIT COURT
CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 5, 2006, with Laura L. Huffer, Clerk of the Circuit Court. The official concurred with our audit finding.

The contents of this report were discussed on November 1, 2006, with Wayne Williams, President of the Board of County Commissioners; Steven Frey, President of the County Council; Jan Conner, Vice President of the County Council. The officials concurred with our audit finding.