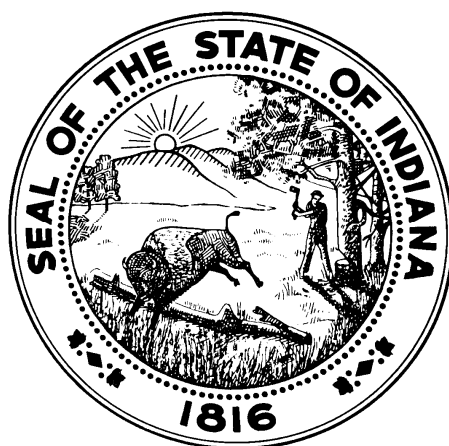


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
SUPERIOR COURT
TIPPECANOE COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
07/16/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Superior Court of Tippecanoe County	Honorable Donald C. Johnson	01-01-03 to 12-31-08
President of the County Council	Jeff Kemper Tom P. Murtaugh	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	KD Benson Ruth E. Shedd	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDIANAPOLIS, INDIANA 46204-2769

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

TO: THE OFFICIALS OF TIPPECANOE COUNTY

We have audited the records of the Superior Court of Tippecanoe County for the period from January 1, 2007 to December 31, 2007, 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 Tippecanoe County for the year 2007.

STATE BOARD OF ACCOUNTS

May 14, 2008

SUPERIOR COURT
TIPPECANOE COUNTY
AUDIT RESULT AND COMMENT

STATE AGENCIES - COMPLIANCE REQUIREMENTS

The Superior Court of Tippecanoe County did not comply with directives of the Indiana Supreme Court Division of State Court Administration. The Division of State Court Administration provides an application guide for completion of the Report of Court Revenue. The Superior Court incorrectly filed the Report on Court Revenue as follows:

- (1) The amounts reported as Probation Fees were in excess of the Probation User Fees and Probation Administrative Fees.
- (2) The amounts reported did not separate the State Probation Administrative Fees from the County Probation Administrative Fees.
- (3) The amount reported as Probation Fees were representative of the entire County's collections, not just the Superior Court's portion, and there was no footnote indicating this.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

SUPERIOR COURT
TIPPECANOE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 14, 2008, with Angelia D. Thompson, Bailiff; Ruth E. Shedd, President of the Board of County Commissioners; Kevin L. Underwood, County Council member; and Jennifer Weston, Auditor.