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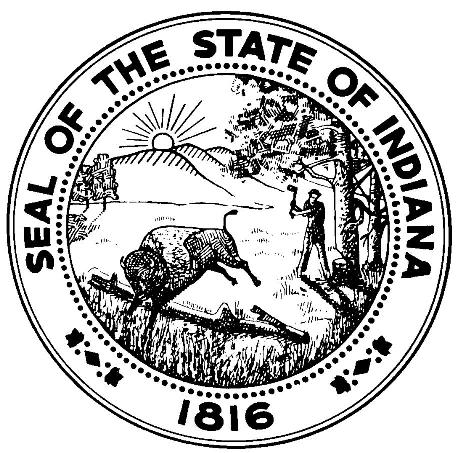
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

REVIEW REPORT
OF

CLERK OF THE SUPREME COURT,
COURT OF APPEALS, AND TAX COURT
STATE OF INDIANA

June 1, 2006 to June 30, 2007



FILED
11/17/2008

TABLE OF CONTENTS

AGENCY OFFICIALS

Office	Official	Term
Clerk of the Supreme Court, Court of Appeals, and Tax Court	Kevin S. Smith	02-13-06 to 06-30-09

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF CLERK OF THE SUPREME COURT,
COURT OF APPEALS, AND TAX COURT

We have reviewed the receipts, disbursements, and assets of the Clerk of the Supreme Court, Court of Appeals, and Tax Court for the period of June 1, 2006 to June 30, 2007. The Clerk of the Supreme Court, Court of Appeals, and Tax Court's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Clerk of the Supreme Court, Court of Appeals, and Tax Court are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

July 8, 2008

CLERK OF THE SUPREME COURT, COURT OF APPEALS, AND TAX COURT
REVIEW COMMENTS
June 30, 2007

CLERK OF THE SUPREME COURT, COURT OF APPEALS, AND TAX COURT RESTRUCTURED

Public Law 14-2004, Section 190, established the Clerk of the Supreme Court, Court of Appeals, and Tax Court as an appointed position rather than an elected position. As of July 1, 2004, the Clerk of the Supreme Court is appointed by and serves at the pleasure of the Chief Justice of the Supreme Court. Per Public Law 234-2007, the Clerk of the Supreme Court no longer received a separated budget appropriation effective July 1, 2007. Therefore, our review of the receipts, disbursements and assets of the Clerk's office will now be included in our report on the Supreme Court.

CLERK OF THE SUPREME COURT, COURT OF APPEALS, AND TAX COURT
EXIT CONFERENCE

The contents of this report were discussed on September 3, 2008, with Lilia G. Judson, Executive Director, Division of State Court Administration; and Kevin S. Smith, Supreme Court Administrator. The officials concurred with our findings.