

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

HOWARD COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

09/18/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Mona Myers	01-01-08 to 12-31-11
President of the County Council	Richard Miller	01-01-08 to 12-31-09
President of the Board of County Commissioners	Paul Raver David Trine	01-01-08 to 12-31-08 01-01-09 to 12-31-09



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF HOWARD COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2008 to December 31, 2008, 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 Howard County for the year 2008.

STATE BOARD OF ACCOUNTS

July 15, 2009

CLERK OF THE CIRCUIT COURT  
HOWARD COUNTY  
AUDIT RESULT AND COMMENT

CHANGE OF VENUE

During 2008, the County held court for change of venue cases; however, the County did not bill the other counties for the expenses incurred and paid. Therefore, no revenue was recognized in 2008 to offset the associated costs.

IC 34-35-5-1 states: "In all cases, civil, criminal or otherwise, where there is a change of venue from one (1) county to another, the county in which the cause originated and from which the change of venue is taken shall pay to the county to which the change of venue is taken all expenses."

CLERK OF THE CIRCUIT COURT  
HOWARD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 15, 2009, with Mona Myers, Clerk of the Circuit Court. The official concurred with our audit finding.