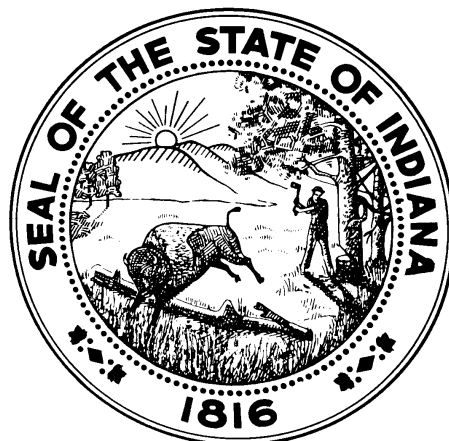


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF

CITY COURT
CITY OF ELWOOD
MADISON COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

10/08/2009

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sandra R. Brewer	01-01-08 to 12-31-11
Judge	Honorable Kyle F. Noone	01-01-08 to 12-31-11
Mayor	Honorable W. Merrill Taylor	01-01-08 to 12-31-11
President of the Common Council	Jack M. Powell	01-01-08 to 12-31-09



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TO: THE OFFICIALS OF CITY OF ELWOOD, MADISON COUNTY

We have audited the records of the City 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 Results and Comments. The financial transactions of this office are reflected in the Audit Report of the City of Elwood for the year 2008.

STATE BOARD OF ACCOUNTS

October 1, 2009

CITY COURT
CITY OF ELWOOD
AUDIT RESULTS AND COMMENTS

TRUST ITEMS OVER FIVE YEARS OLD

Our review of trust items revealed that the City Court has carried some trust items totaling \$10,628.20 on their records for a period of five years or longer. This money should be remitted to the Attorney General.

IC 32-34-3-2(a) states in part: ". . . the attorney general may collect all money that remains in the office of a clerk for at least five (5) years after being distributable without being claimed by the person entitled to the money."

PUBLIC DEFENDER FEES

The City Court assesses a Public Defender fee for some cases. A similar comment appeared in the prior three reports.

The City Court Administrator forwards the Public Defender fee collections to the Clerk-Treasurer. The fees are posted to a Public Defender Services Fund which was established by order of the City Court Judge on October 17, 2006.

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

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

IC 33-40-3-1 states in part: "A supplemental public defender services fund is established in each county. The fund consists of amounts deposited under section 9 of this chapter."

IC 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 COURT
CITY OF ELWOOD
EXIT CONFERENCE

The contents of this report were discussed on October 1, 2009, with Honorable Kyle F. Noone, Judge; and Denise Kessinger, Court Administrator.