

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

AUDIT REPORT

OF

CLERK OF THE CIRCUIT COURT

FRANKLIN COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**  
08/15/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Circuit Court Judge	J. Steven Cox	01-01-09 to 12-31-12
President of the County Council	Hollie Maxie Jeffery C. Koch	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Eric Roberts Thomas Wilson	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF FRANKLIN COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2010 to December 31, 2010, 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(s) and Comment(s). The financial transactions of this office are reflected in the Annual Report of Franklin County for the year 2010.

STATE BOARD OF ACCOUNTS

June 16, 2011

CLERK OF THE CIRCUIT COURT  
FRANKLIN COUNTY  
AUDIT RESULT(S) AND COMMENT(S)

**PREVENTATIVE SERVICES CONTRACT**

Payments were paid to the following organizations from the Supplemental Adult Probation Services Fund during the year 2010:

<u>Organization</u>	<u>Amount</u>
Southeastern YMCA	\$ 3,000
Batesville Middle School Wrestling	500
Laurel Community Center	3,000
Batesville After Prom Committee	700
Franklin County Junior Baseball League	500
Franklin County Girls Basketball	<u>2,500</u>
	<u>\$ 10,200</u>

Documentation presented for audit showed the above payments were based on contracts entered into between Honorable J. Steven Cox, Judge and the above organizations. The contracts were for "preventative services". The contracts used the following standardized language:

"That the Parties herein agree that the organization and/or organizational activity herein funded are a benefit to the Court and the community in so much as the organization and/or organizational event provides a positive outlet for the youth in our community and diminishes the number of juveniles having contact with juvenile justice system in Franklin County . . ."

"That the Parties agree as further consideration for the contract price that Community Service hours assigned by the Franklin County Probation Office can be satisfied by Probationers utilized in the above reference project."

Indiana Code 35-38-2-1(f) states in part:

". . . All money collected by the probation department or the clerk under this section shall be transferred to the county treasurer, who shall deposit the money into the county supplemental adult probation services fund. The fiscal body of the county shall appropriate money from the county supplemental adult probation services fund:

- (1) to the county, superior, circuit, or municipal court of the county that provides probation services to adults to supplement adult probation services; and
- (2) to supplement the salaries of probation officers in accordance with the schedule adopted by the county fiscal body under IC 36-2-16.5."

Governmental funds should not be donated or given to other organizations, individuals, or governmental units unless specifically authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

CLERK OF THE CIRCUIT COURT  
FRANKLIN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 16, 2011, with J. Steven Cox, Circuit Court Judge.