

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, 2011 to December 31, 2011



FILED
07/27/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Kimmerly Wilson	01-01-11 to 12-31-14
President of the County Council	Richard Miller	01-01-11 to 12-31-12
President of the Board of County Commissioners	Tyler Moore	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2011 to December 31, 2011, 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 2011.

STATE BOARD OF ACCOUNTS

May 14, 2012

CLERK OF THE CIRCUIT COURT
HOWARD COUNTY
AUDIT RESULT AND COMMENT

CHANGE OF VENUE

During 2011, 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 2011 to offset the associated costs. A similar comment was noted in prior Report 38967.

Indiana Code 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 March 6, 2012, with Kimmerly Wilson, Clerk. The official concurred with our audit finding.

The contents of this report were also discussed on May 14, 2012, with Ann Wells, County Auditor; Tyler Moore, President of the Board of County Commissioners; and Richard Miller, President of the County Council.