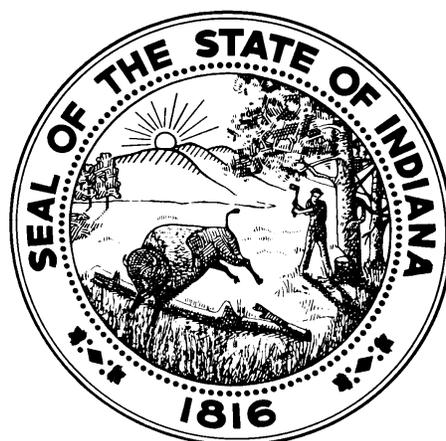


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT  
OF

TOWN COURT  
TOWN OF EDGEWOOD  
MADISON COUNTY, INDIANA

January 1, 2005 to December 31, 2006



**FILED**  
11/30/2007



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Hon. John G. Garman, Jr. Hon. Scott Norrick	01-01-04 to 12-09-05 12-10-05 to 12-31-07
Clerk-Treasurer	Katherine L. Tanner	01-01-04 to 12-31-07
Court Fines Clerk	Katherine L. Tanner	01-01-05 to 12-31-07
President of the Town Council	Patricia Farran	01-01-05 to 12-31-07



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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF THE TOWN OF EDGEWOOD

We have examined the records of the Town Court for the period from January 1, 2005 to December 31, 2006, 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report for the Town of Edgewood for the years 2005 and 2006.

STATE BOARD OF ACCOUNTS

October 18, 2007

TOWN COURT  
TOWN OF EDGEWOOD  
EXAMINATION RESULTS AND COMMENTS

REGISTER OF TRUST FUNDS

Prior to March of 2003, the Court did not maintain a Register of Trust Funds. A similar comment has appeared in several prior reports. In March of 2003, the Court began a Register of Trust Funds that included activity from that period forward. Detailed information for trust funds prior to that date was not available. Therefore, the Register of Trust Funds does not include the unidentified amounts. The total unidentified amount at December 31, 2006, was \$28,573.41.

This record is commonly referred to as the "trust fund register." It is a register wherein money received for the benefit of all persons or parties is entered in detail. The posting to this record is made from the duplicate receipts and checks and from the trust column of the court cash book. Items entered in other columns of the cash book must not be posted in the trust fund register. The total of all unpaid items as shown by the trust fund register must agree with the balance in trust as shown by the court cash book. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 1)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 4)

PUBLIC DEFENDER FEES

The Edgewood Town Court assessed a Public Defender fee for some cases. Currently, the Court Fines Clerk remits the fees to the Town on a monthly basis. In 2005 and 2006, there were two collections for public defender fees. The amount collected was \$200.

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

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

Indiana Code 33-40-3-1 states: "A supplemental public defender services fund is established in each county. The fund consists of amounts deposited under: (1) section 9 of this chapter; and (2) IC 35-33-8-3.3."

Indiana Code 33-40-3-1 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 service programs in the county."

TOWN COURT  
TOWN OF EDGEWOOD  
EXIT CONFERENCE

The contents of this report were discussed on October 18, 2007, with Hon. Scott Norrick, Judge.