

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, 2007 to December 31, 2008



FILED
01/12/2010

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Hon. Scott A. Norrick	12-10-05 to 12-31-11
Clerk-Treasurer	Katherine L. Tanner	01-01-04 to 12-31-11
President of the Town Council	Patricia A. Farran	01-01-07 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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, 2007 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of the Town of Edgewood for the years 2007 and 2008.

STATE BOARD OF ACCOUNTS

December 11, 2009

TOWN COURT
TOWN OF EDGEWOOD
EXAMINATION RESULT AND COMMENT

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 reports, most recently Report B31195. 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 includes unidentified amounts. The total unidentified amount at December 31, 2008, was \$27,224.41.

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)

TOWN COURT
TOWN OF EDGEWOOD
EXIT CONFERENCE

The contents of this report were discussed on December 11, 2009, with Hon. Scott A. Norrick, Judge. The official response has been made a part of this report and may be found on page 6.

EDGEWOOD TOWN COURT

3405 NICHOL AVENUE
Phone: (317) 649-5533
ANDERSON, INDIANA 46011



December 14, 2009

OFFICIAL RESPONSE

State Board of Accounts
302 W Washington St Room E418
Indianapolis, IN 46204-2765

The comment made by the State Board of Accounts regarding the Court's trust account pertains to a period of time prior to my appointment as the Judge. The relevant period of the issue raised occurred prior to March 2003. The comment is the same year after year and no one from the State Board of Accounts has provided insight on how to right the past issues of a prior administration. The information is not available and cannot be determined.

A handwritten signature in black ink, appearing to read "Scott A. Norrick".

Scott A. Norrick, Judge
Edgewood Town Court

RECEIVED
DEC 15 2009
STATE BOARD OF ACCOUNTS