

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

AUDIT REPORT  
OF

TOWN COURT  
TOWN OF PLAINFIELD  
HENDRICKS COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**  
08/23/2011



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TOWN COURT OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Hon. James D. Spencer	01-01-08 to 12-31-11
President of the Town Council	Robin Brandgard	01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF THE TOWN PLAINFIELD, HENDRICKS COUNTY

We have audited the records of the Town 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 and Comment. The financial transactions of this office are reflected in the audited Financial Report of the Town of Plainfield for the year 2010.

STATE BOARD OF ACCOUNTS

July 28, 2011

TOWN COURT  
TOWN OF PLAINFIELD  
AUDIT RESULT AND COMMENT

***TRUST FUNDS***

As similarly stated in prior Report B37606, some funds held in trust for cash bonds in the amount of \$10,060.20 were held over five years.

All items that can be legally disbursed should be paid immediately to the person or persons entitled thereto. All fees and funds five or more years old, including old outstanding checks, should be scheduled on forms provided by the Attorney General and paid over to the Attorney General as required by IC 32-34-1-20(c)(7). Items should not be allowed to accumulate beyond the five year anniversary date. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 4)

TOWN COURT  
TOWN OF PLAINFIELD  
EXIT CONFERENCE

The contents of this report were discussed on July 28, 2011, with Hon. James D. Spencer, Judge, and Lana Pedigo, Court Clerk. The official response has been made a part of this report and may be found on pages 6 and 7.

# TOWN COURT TOWN OF PLAINFIELD

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PHONE 838-3710 \* 1075 W. MAIN STREET \* PLAINFIELD, IN 46168

## JUDGE

JAMES D. SPENCER  
COURT ADMINISTRATOR  
LANA PEDIGO

August 2, 2011

State Board of Account  
302 West Washington Street  
Room E 418  
Indianapolis, IN 46204-2765

Re: OFFICIAL RESPONSE – 2010 State Board of Accounts Audit Report

Dear Sir/Madam:

Pursuant to the Exit Conference Report, a copy of which is attached, received from the State Board of Accounts (SBOA) Field Examiner, at the exit conference on July 28, 2011, this letter is being submitted to file an official response to the audit results and comments set forth in the Plainfield Town Court Audit Results and Comments, a copy of which is also attached. The specific audit results and comments and our responses are set forth below.

## TRUST FUNDS

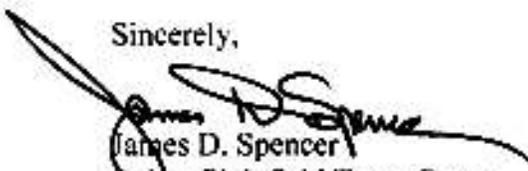
SBOA COMMENTS - As stated in prior report B37606, some funds held in trust for cash bonds were held over five years.

All items that can be legally disbursed should be paid immediately to the person or persons entitled thereto. All fees and funds five or more years old, including old outstanding checks, should be scheduled on forms provided by the Attorney General and paid over to the Attorney General as required by IC 32-34-1-20(c)(7).

TOWN COURT RESPONSE - As discussed at the exit conference on July 28, 2011, we are continuing to research our files for the unclaimed amounts that have been held in trust for cash bonds. Additionally, we converted our computer software system in 2011 to the state-wide Odyssey system and we are in the process of transferring over cash bond information from our older system into Odyssey. We will be assembling the necessary available information and forwarding that information along with the identified unclaimed funds held in trust for the cash bonds to the Indiana Attorney General's office in 2011 per the Indiana Code requirements.

Please include our responses in the final 2011 audit report for the Plainfield Town Court.  
If you have further questions or comments, please contact me at the address or phone number listed above.

Sincerely,



James D. Spencer  
Judge, Plainfield Town Court

Encls - As noted above

~~State Bd of Accts Letter - 8-02-11~~