

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

AUDIT REPORT
OF

TOWN COURT
TOWN OF BROWNSBURG
HENDRICKS COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
09/25/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials	2
Transmittal Letter	3
Audit Result and Comment: Bank Account Reconciliations	4
Exit Conference.....	5

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Honorable Charles Hostetter	01-01-12 to 12-31-15
President of the Town Council	Dwayne Sawyer	01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF TOWN OF BROWNSBURG

We have audited the records of the Town Court for the period from January 1, 2012 to December 31, 2012, 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 Town of Brownsburg for the year 2012.

STATE BOARD OF ACCOUNTS

August 13, 2013

TOWN COURT
TOWN OF BROWNSBURG
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliations did not balance. At December 31, 2012, the reconciliation was short by \$1,729.95.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

TOWN COURT
TOWN OF BROWNSBURG
EXIT CONFERENCE

The contents of this report were communicated on August 13, 2013, through e-mail, with Honorable Charles Hostetter, Judge.