

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

AUDIT REPORT

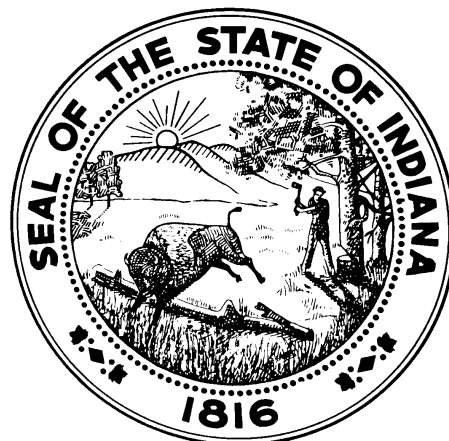
OF

TOWN COURT

TOWN OF BROWNSBURG

HENDRICKS COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**  
12/19/2007



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Town Officials.....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Old Outstanding Checks.....	4
Prescribed Forms .....	4
Exit Conference.....	5

COURT OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Charles E. Hostetter	01-01-04 to 12-31-07
Court Administrator	Stephanie R. Shaw	01-01-06 to 12-31-07
Clerk-Treasurer	Jeanette M. Brickler	01-01-04 to 12-31-07
President of the Town Council	Charles E. Ratliff Mike Green	01-01-06 to 12-31-06 01-01-07 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF BROWNSBURG

We have audited the records of the Town Court for the period from January 1, 2006 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of the Town of Brownsburg for the period January 1, 2006 to December 31, 2006.

STATE BOARD OF ACCOUNTS

October 18, 2007

TOWN COURT  
TOWN OF BROWNSBURG  
AUDIT RESULTS AND COMMENTS

OLD OUTSTANDING CHECKS

Our review of the bank reconcilements as of December 31, 2006, revealed checks outstanding in excess of two years.

Indiana Code 5-11-10.5-2 states in part:

"All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void."

Indiana Code 5-11-10.5-3 states in part:

"Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the board of finance of the political subdivision or the fiscal body of a city or town. The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only two (2) copies of each list need be prepared or caused to be prepared by the treasurer."

Indiana Code 5-11-10.5-5 states:

"(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

PRESCRIBED FORMS

As mentioned in prior Report B27266, the Town Court's electronic accounting system does not maintain or report court receipts, disbursements and balances as shown on the City/Town Court Daily/Monthly Balance Record (City Town Form 219CT). Nor was the prescribed form maintained by hand. The Court did prepare an Excel worksheet, but did not include all of the required information or internal controls.

Each city and town court is required to use official records and forms that are designated by the legislature or prescribed by the State Board of Accounts or the State Court Administration office of the Supreme Court. (Accounting and Uniform Guidelines Manual for Cities and Towns Courts, Chapter 4)

TOWN COURT  
TOWN OF BROWNSBURG  
EXIT CONFERENCE

The contents of this report were discussed on October 17, 2007, with Charles E Hostetter, Town Judge; and Stephanie Shaw, Court Administrator. The officials concurred with our audit findings.

The contents of this report were discussed on October 18, 2007, with Jeanette M. Brickler, Clerk-Treasurer; and William Sibbing, Town Council member. The officials concurred with our audit findings.