

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF BROWNSBURG

HENDRICKS COUNTY, INDIANA

January 1, 2016 to December 31, 2016



FILED
10/31/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Ann Hathaway	01-01-16 to 12-31-19
President of the Town Council	Ashley Bacsu	01-01-16 to 12-31-17



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 THE TOWN OF BROWNSBURG, HENDRICKS COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Brownsburg (Town), for the period from January 1, 2016 to December 31, 2016. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Town. It should be read in conjunction with our Financial Statement Examination Report of the Town, which provides our opinion on the Town's financial statement. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

October 17, 2017

CLERK-TREASURER
TOWN OF BROWNSBURG
EXAMINATION RESULT AND COMMENT

ANNUAL FINANCIAL REPORT

The Indiana Gateway for Government Units financial system (Gateway), which is the source of the Annual Financial Report (AFR) and financial statement, contained errors and did not match the Town's records. The financial information entered into Gateway for the Town Court for 2016 was incorrect. Adjustments were proposed, accepted by the Clerk-Treasurer, and made to both the Town's AFR and financial statement.

A similar comment appeared in prior Report B46980, entitled *ANNUAL FINANCIAL REPORT*.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

CLERK-TREASURER
TOWN OF BROWNSBURG
EXIT CONFERENCE

The contents of this report were discussed on October 17, 2017, with Ann Hathaway, Clerk-Treasurer; Ashley Bacsu, President of the Town Council; and Dennis Dawes, Town Council member.