B52579

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF MCCORDSVILLE

HANCOCK COUNTY, INDIANA

January 1, 2016 to December 31, 2017

FILED
04/17/2019

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SCHEDULE OF OFFICIALS

Office	Official	Term
Clerk-Treasurer	Cathy Gardner	01-01-16 to 12-31-19
President of the Town Council	Larry Longman	01-01-16 to 12-31-18
	Thomas R. Strayer	01-01-19 to 12-31-19
Utility Department Supervisor	Staci Starcher	01-01-16 to 12-31-19

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF MCCORDSVILLE, HANCOCK COUNTY, INDIANA

This report is supplemental to our audit report of the Town of McCordsville (Town), for the period from January 1, 2016 to December 31, 2017. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Town. It should be read in conjunction with our Financial Statement Audit 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 Audit 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 Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

September 7, 2018

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TOWN COUNCIL
TOWN OF MCCORDSVILLE

TOWN COUNCIL
TOWN OF MCCORDSVILLE
AUDIT RESULT AND COMMENT

MOVING TRAFFIC VIOLATIONS

The same comment also appeared in prior Report B46967.

The Town established an Ordinance Violations Bureau in 2012, pursuant to Indiana Code 33-36-2-1, to collect various fines. The Town used the Ordinance Violations Bureau to collect moving traffic violations.

Fines collected for moving traffic violations by year were as follows:

Years	Amount
2016	$ 62,192
2017	43,723
Total	$ 105,915

Indiana Code 36-1-6-3(c) states: "An ordinance defining a moving traffic violation may not be enforced under IC 33-36 and must be enforced in accordance with IC 34-28-5."

The accounts of each public official and public office should reflect the proper treatment of fines collected for moving traffic violations as required by Indiana Code 36-1-6-3(c), Indiana Code 34-28-5, and this Directive. Failure to do so will result in a civil action against those public officials who are responsible for the improper enforcement and collection of fines for moving traffic violations as allowable by law. (State Examiner Directive 2015-1)

THE TOWN OF
McCORDSVILLE

Next Stop McCordsville

Office of the Clerk-Treasurer
Catherine C. Gardner
6280 W. 800N
McCordsville, IN 46055
317-335-2810
cgardner@mccordsville.org

April 8, 2019

Indiana State Board of Accounts
302 West Washington St.
4th Floor, Room E418
Indianapolis, IN 46204-2738

Re: Town of McCordsville, Indiana

To Whom It May Concern:

In response to the audit comments for the audit covering calendar years 2016 and 2017 for the Town of McCordsville, Indiana, the Town of McCordsville would represent that while it disagrees with the audit comments for the same reasons that have been previously stated in response to earlier audit reports, out of deference to the State Board of Accounts, the Town of McCordsville, Indiana, has as of April 5, 2019 ceased processing moving traffic ordinance violations through the McCordsville Ordinance Violation Bureau as a showing of good faith and in exchange for waiver of collection efforts by the State of Indiana, or any agency thereof, of any sums allegedly collected improperly by the McCordsville Ordinance Violation Bureau.

Respectfully yours,

Catherine C. Gardner

Catherine C. Gardner

CG/sls

TOWN COUNCIL
TOWN OF MCCORDSVILLE
EXIT CONFERENCE

The contents of this report were discussed on March 28, 2019, with Cathy Gardner, Clerk-Treasurer; Thomas R. Strayer, President of the Town Council; and Gregg Morelock, Town Attorney.