

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

MARION COUNTY SMALL CLAIMS COURT
DECATUR TOWNSHIP DIVISION
MARION COUNTY, INDIANA

January 1, 2004 to December 31, 2005



FILED
7/26/06

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COURT OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge of the Small Claims Court	Honorable Jeffrey A. Berg	01-01-03 to 12-31-06
Chairman of the Township Board	Larry Kugelman Martha Fisher-Vaughn David Knight	01-01-04 to 12-31-04 01-01-05 to 12-31-05 01-01-06 to 12-31-06



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TO: THE OFFICIALS OF MARION COUNTY SMALL CLAIMS COURT,
DECATUR TOWNSHIP DIVISION

We have examined the records of the Small Claims Court, Decatur Township Division for the period from January 1, 2004 to December 31, 2005, 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 Examination Results and Comments. The financial transactions of this office are reflected in the audit report of Decatur Township, Marion County for the year 2004 and 2005.

STATE BOARD OF ACCOUNTS

June 29, 2006

MARION COUNTY SMALL CLAIMS COURT
DECATUR TOWNSHIP DIVISION
EXAMINATION RESULTS AND COMMENTS

PRESCRIBED FORMS

Prescribed Register of Trust Funds, (General Form 102), was not in use during the examination period. A reconciliation was not made of the detailed trust items to the outstanding trust. A similar comment has appeared in prior Audit Reports B08098, B17643, and B24162.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

UNCLAIMED MONEY OVER FIVE YEARS OLD

Our review of the Court's outstanding items revealed that many items had been outstanding for a period of five years or longer. A similar comment appeared in prior Audit Reports B08098, B17643, and B24162.

Indiana Code 32-34-1-20(c)(6) states: "For property or proceeds held by a court or a court clerk, five (5) years after the property or proceeds become distributable. The property or proceeds must be treated as unclaimed property under IC 32-34-3."

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances, for the entire calendar year of 2005, were not initially presented for our review. Within a week of the start of the examination the 2005 bank reconciliations were presented for our review.

Indiana Code 5-13-6-1(e) states in part: "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."

MARION COUNTY SMALL CLAIMS COURT
DECATUR TOWNSHIP DIVISION
EXIT CONFERENCE

The contents of this report were discussed on June 29, 2006, with Honorable Jeffery A. Berg, Judge of the Small Claims Court.