

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

EXAMINATION REPORT
OF

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

January 1, 2005 to December 31, 2006



FILED
07/11/2007

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COURT OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Hon. John A. Kitley, Jr.	01-01-03 to 12-31-10
Trustee	Terry M. Royalty	01-01-03 to 12-31-10
Chairman of the Township Board	Michael Shaffer	01-01-05 to 12-31-07



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AN EQUAL OPPORTUNITY EMPLOYER

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

We have examined the records of the Marion County Small Claims Court, Franklin Township Division for the period from January 1, 2005 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 Examination Result and Comment. The financial transactions of this office are reflected in the Financial Schedule of Franklin Township for the period January 1, 2005 to December 31, 2006.

STATE BOARD OF ACCOUNTS

May 30, 2007

MARION COUNTY SMALL CLAIMS COURT
FRANKLIN TOWNSHIP DIVISION
EXAMINATION RESULT AND COMMENT

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

Our initial comparison of the records to the bank account indicated a cash necessary to balance of \$308.92. Upon further review by the Small Claims Court's accounting consultant duplicate postings and errors accounted for during the examination disclosed that the cash necessary to balance was decreased to \$92.02.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

MARION COUNTY SMALL CLAIMS COURT
FRANKLIN TOWNSHIP DIVISION
EXIT CONFERENCE

The contents of this report were discussed on May 30, 2007, with Hon. John A. Kitley, Jr., Judge. The official concurred with our examination finding.