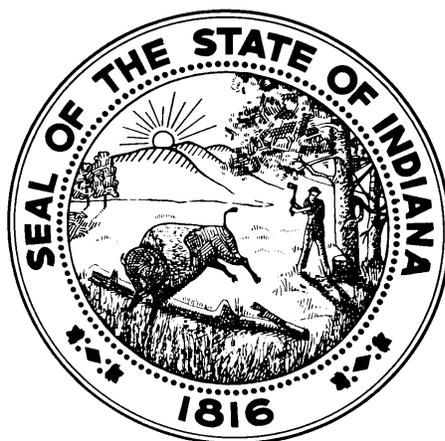


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF

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

January 1, 2006 to December 31, 2007



FILED
09/03/2008

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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 Honorable William L. Fisher, Jr.	01-01-03 to 12-31-06 01-01-07 to 12-31-10
Chairman of the Township Board	David E. Knight	01-01-06 to 12-31-08



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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, 2006 to December 31, 2007, 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 Examination Report of Decatur Township, Marion County for the years 2006 and 2007.

STATE BOARD OF ACCOUNTS

July 24, 2008

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

PRESCRIBED FORMS

The 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 Reports B08098, B17643, B24162, and B27442.

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)

OLD OUTSTANDING TRUST CHECKS

The Court's outstanding checklist contains trust items that were written five years ago or longer. The items should be receipted back to the trust account after two years and submitted to the Attorney General as unclaimed property after five years. A similar comment appeared in prior Audit Reports B08098, B17643, B24162, and B27442.

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 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 January to April 2008, were not initially presented for examination. The January 2008 bank reconciliation was, subsequently, presented for examination. However, the February to April 2008 reconciliations were not presented for examination. A similar comment appeared in prior Report B27442.

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."

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
DECATUR TOWNSHIP DIVISION
EXIT CONFERENCE

The contents of this report were discussed on July 24, 2008, with Honorable William L. Fisher, Jr, Judge; and Pamela J. Ricker, Office Manager.

The contents of this report were discussed on August 4, 2008, with Honorable Jeffrey A. Berg, former Judge. The official response has been made a part of this report and may be found on page 6.

Jeffrey A. Berg
Attorney at Law

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August 8, 2008

Board of Accounts
302 West Washington Street, Room E418
Indianapolis, Indiana 46204-2738

OFFICIAL RESPONSE

I wish to make the following response to two (2) items noted in the preliminary draft:

- 1) **Trust Ledger:** The ledger used is an older version of the current approved trust ledger. It contains all the information required but in a different format. The township elected to use the rest of the printed ledgers before incurring the expense for the printing of the new ledger.
- 2) **Trust Items to the Attorney General:** The Court has attempted for the past two (2) audits to deliver these items to the attorney generals office. They have been refused based on the method of submission. The Court did not have the technology, at the time I left office (December 31, 2006) to submit these items in an electronic format.

Very truly yours,

Jeffrey A. Berg
Jeffrey A. Berg /aljs

Dictated But Not Read

JAB:aljj