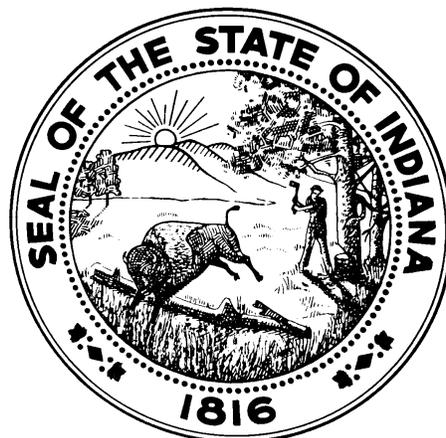


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF

MARION COUNTY SMALL CLAIMS COURT
WARREN 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 Gary Bippus Honorable Ricardo Rivera	01-01-03 to 12-31-06 01-01-07 to 12-31-10
Chairman of the Township Board	William Klepper	01-01-06 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDIANAPOLIS, INDIANA 46204-2769

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Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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

We have examined the records of the Small Claims Court, Warren 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 Warren Township, Marion County, for the years 2006 and 2007.

STATE BOARD OF ACCOUNTS

July 3, 2008

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

DEPOSITS

Receipts in numerous instances were deposited later than the next business day.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

TRUST LEDGER

The following items were noted during our review of the Trust Ledger:

1. Items over five years old were observed on hand.
2. Trust Ledger balance did not agree with the Cash Book Trust balance.
3. Prescribed Register of Trust Funds, (General Form 102), was not in use during the examination period.

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

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

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)

MARION COUNTY SMALL CLAIMS COURT
WARREN TOWNSHIP DIVISION
EXIT CONFERENCE

The contents of this report were discussed on July 3, 2008, with Honorable Ricardo Rivera, Judge; and Amy Cobb, Operations Manager. The official response has been made a part of this report and may be found on page 6.

On July 28, 2008, the Honorable Gary Bippus, former Judge, was invited to attend an exit conference. No reply was received to the invitation.



MARION COUNTY
SMALL CLAIMS COURT
WARREN TOWNSHIP DIVISION

Ricardo Rivera, Judge

501 NORTH POST ROAD
INDIANAPOLIS IN 46219
(317) 327-8919
FAX (317) 327-8948

July 11, 2008

State Board of Accounts
302 W. Washington St., Rm E408
Indianapolis, IN 46204

Re: Answer to Audit Report by State Board of Accounts

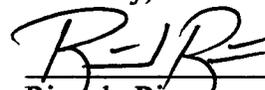
Dear State Board of Accounts:

I, Ricardo Rivera, Judge of Warren Township Small Claims Court, hereby submit the official response to the audit field examiner Kathy Kempt, of the State Board of Accounts, performed for the January 1, 2006 to December 31, 2007 period. On July 3, 2008, Field Examiner Kempt, Warren Small Claims Court Operations Manager Amy Cobb, and I held the Audit's exit interview.

The audit report specifically lists the following discrepancies: 1) court receipts were deposited later than the next business day, and 2) the trust ledger is imbalanced, dating back several years and showing the Court held unclaimed funds longer than five years. The Court has taken positive steps to correct the discrepancies. The Court now deposits its receipts on a daily basis and henceforth will report its trust items on General Form 102, ensuring proper and reconciling balances of its trust ledger and cash book.

Should you have any questions, please contact me at your convenience. Thank you.

Sincerely,



Ricardo Rivera

cc: Trustee Jeff Bennett
RR/sc