

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, 2007 to December 31, 2008



FILED

12/29/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Hon. John A. Kitley, Jr.	01-01-07 to 12-31-10
Trustee	Terry M. Royalty	01-01-07 to 12-31-10
Chairman of the Township Board	Michael Shaffer Paige Green	01-01-07 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
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, 2007 to December 31, 2008, 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, 2007 to December 31, 2008.

STATE BOARD OF ACCOUNTS

November 19, 2009

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

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

An initial comparison of the records to the bank account indicated a cash necessary to balance of \$1,636.33 as of December 31, 2008. Upon further review by the Small Claims Court's Accounting Consultant, duplicate posting and errors occurred during the examination period. These identified items were entered as adjustments to the Cash Book (Account Balance Report) in November 2009. These adjustments brought the revised reconciliation to a cash long difference of \$413.21. A similar comment appeared in prior Report B30096.

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 November 19, 2009, with Hon. John A. Kitley, Jr., Judge; and Debbie Civil, Township Administrator.