

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

EXAMINATION REPORT
OF

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

January 1, 2007 to December 31, 2008



FILED

02/05/2010

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COURT OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Honorable James A. Joven	01-01-07 to 12-31-10
Chairman of the Township Board	Michael C. Healy	01-01-07 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAWRENCE TOWNSHIP, MARION COUNTY, INDIANA

We have examined the records of the Marion County Small Claims Court, Lawrence 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 Examination Report of Lawrence Township, Marion County for the years 2007 and 2008.

STATE BOARD OF ACCOUNTS

December 17, 2009

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

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

A comparison of the records to the bank account indicated a cash necessary to balance of \$3,183 as of December 31, 2008.

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
LAWRENCE TOWNSHIP DIVISION
EXIT CONFERENCE

The contents of this report were discussed on December 17, 2009, with Honorable James A. Joven, Judge. The official response has been made a part of this report and may be found on page 6.



MARION COUNTY SMALL CLAIMS COURT
Lawrence Township Division

JAMES A. JOVEN
Judge

4455 McCoy Street
Lawrence, Indiana 46226
Phone (317) 545-2369
Fax (317) 545-1662

December 31, 2009

Indiana State Board of Accounts
302 West Washington St.
Room E418
Indianapolis, IN 46204-2755

RE: Official Response to Board Examination

To Whom It May Concern:

The most recent examination conducted by the State Board of Accounts suggests that there is "a cash necessary to balance of \$3,183." Upon learning of this discrepancy, the Court's Senior Clerk, who serves as the court bookkeeper, and an outside accountant determined that two bookkeeping errors are the source of this discrepancy.

Two checks -- check number 8221 in the amount of \$754.00, and check number 8358 in the amount of \$2,701.00, totaling \$3,455.00 -- appear in the unreconciled transactions report. These checks, however, were never issued and were in fact voided. The Court has the original, voided and unissued checks, copies of which are attached to this response. The face of those voided checks show that the Court issued substitute checks (check numbers 8314 and 8364) in place of the voided checks.

I apologize for the confusion that this inadvertent bookkeeping error caused. Please contact me if you have any additional questions or comments.

Respectfully submitted,

James A. Joven
Marion County Small Claims Court
Lawrence Township Division

JAV