

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

AUDIT REPORT
OF

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

January 1, 2007 to December 31, 2008



FILED

02/05/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge of the Small Claims Court	Honorable Maxine E. King	01-01-07 to 12-31-10
Chairman of the Township Board	Roger Bowser Charlotte Scott	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 MARION COUNTY SMALL CLAIMS COURT, WAYNE TOWNSHIP DIVISION

We have examined the records of the Marion County Small Claims Court, Wayne 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 Wayne Township, Marion County for the period January 1, 2007 to December 31, 2008.

STATE BOARD OF ACCOUNTS

December 16, 2009

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

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances presented for examination were incorrect. Court personnel did compare the receipts and disbursements shown in the official records to deposits and checks cleared shown by the bank statement on a monthly basis. However, the reconcilements between the fund balance and bank account balance presented for examination did not identify all items necessary to reconcile the two balances. A similar comment also appeared in prior Report B30366.

IC 5-13-6-1(e) states: "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 WAYNE TOWNSHIP DIVISION
MARION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 16, 2009, with Honorable Maxine King, Judge; Karen Byford, Bookkeeper; Charlotte Scott, Chairman; and Lynn McWhirler, Assistant Trustee. The official response has been made a part of this report and may be found on page(s) ___.