

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, 2008 to December 31, 2009



FILED

10/29/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge of the Small Claims Court	Honorable Ricardo Rivera	01-01-07 to 12-31-10
Chairman of the Township Board	William R. Klepper	01-01-08 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

We have examined the records of the Marion County Small Claims Court, Warren Township Division for the period from January 1, 2008 to December 31, 2009, 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 Warren Township, Marion County for the years 2008 and 2009.

STATE BOARD OF ACCOUNTS

August 11, 2010

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

DEPOSITS

We found instances where monies were not deposited timely. We noted five deposits in 2009 were deposited later than the next business day. Two of the five deposits were held for six days before deposit. A similar comment appeared in prior Report B32608.

IC 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. . . ."

MARION COUNTY SMALL CLAIMS COURT WARREN TOWNSHIP DIVISION
MARION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 11, 2010, with Honorable Ricardo Rivera; Judge of the Small Claims Court; Jeffrey D. Bennett; Trustee; Amy Cobb; Court Operations Manager; and Kay Nagey; Deputy Trustee. The official response has been made a part of this report and may be found on page 6.



MARION COUNTY
SMALL CLAIMS COURT
WARREN TOWNSHIP DIVISION

Ricardo Rivera, Judge

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INDIANAPOLIS, IN 46219
(317) 897-2061
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August 20, 2010

State Board of Accounts
302 W Washington Street, 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 Lori Allen, of the State Board of Accounts, performed for the January 1, 2008 to December 21, 2009 period. On August 11, 2010, Field Examiner Allen, Warren Small Claims Court Operations Manager Amy Cobb, and I held the Audit's exit interview.

The audit report listed, as discrepancy, that the court receipts were deposited later than the next business day. The Court has resolved this issue with the implementation of Odyssey, which is a new case management system for Indiana Courts and Clerks. The Court now deposits its receipts on a daily basis.

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

Sincerely,


Ricardo Rivera

cc: Trustee Jeff Bennett
AC