

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

EXAMINATION REPORT
OF

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

January 1, 2009 to December 31, 2010



FILED

10/17/2011

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Honorable Stephen G. Poore	01-01-09 to 12-31-14
Chairman of the Township Board	Joseph Simpson	01-01-09 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

We have examined the records of the Marion County Small Claims Court, Washington Township Division for the period from January 1, 2009 to December 31, 2010, 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 Washington Township, Marion County for the years 2009 and 2010.

STATE BOARD OF ACCOUNTS

August 24, 2011

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

BANK RECONCILIATIONS

Detailed bank reconciliations as of December 31, 2009 and 2010, were not provided for examination. Court personnel compared the receipts and disbursements shown in Odyssey to deposits and checks cleared by the bank on a monthly basis. However, reconciliations between the fund balance and bank account balance were not performed. During the course of the examination, multiple Odyssey reports were used to determine if the fund balance reconciled to the bank balance as of December 31, 2009 and 2010. A similar comment appeared in prior Report B35769.

Indiana Code 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."

TRUST ITEMS HELD OVER FIVE YEARS

Trust items from 2002 to 2004 were not remitted to the Attorney General's office as of January 31, 2010. Attorney General Form "Report of Unclaimed Funds and Escheated Estates Due the State" was not in use. A similar comment appeared in prior Report B35769.

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

Indiana Code 32-34-1-26(a) states: "A holder of property that is presumed abandoned and that is subject to custody as unclaimed property under this chapter shall report in writing to the attorney general concerning the property. . . ."

Indiana Code 32-34-1-27(a) states: "Except as provided in subsections (b) and (c), on the date a report is filed under section 26 of this chapter, the holder shall pay or deliver to the attorney general the property that is described in the report as unclaimed."

MARION COUNTY SMALL CLAIMS COURT
WASHINGTON TOWNSHIP DIVISION
EXIT CONFERENCE

The contents of this report were discussed on August 24, 2011, with Honorable Stephen G. Poore, Judge; Joseph Simpson, Chairman of the Township Board; and Nerrissa Murray, Court Administrator. The official response has been made a part of this report and may be found on page 6.

STEVEN G. POORE
SMALL CLAIMS COURT JUDGE
WASHINGTON TOWNSHIP
MARION COUNTY

August 30, 2011

OFFICIAL RESPONSE

State Board of Accounts
302 West Washington Street, Room E418
Indianapolis, Indiana 46204-2765

Re: Response to Examination Results and Comments for Marion County Small Claims Court
Washington Township Division, Marion County, Washington Township

To Whom It May Concern:

I am submitting the following in response to comments under the caption of "Bank Reconciliations:"

The Court fell into noncompliance due to changes in court personnel. The Court is now in compliance and has established a procedure to ensure that compliance is maintained in the future.

I am submitting the following in response to comments under the caption of "Trust Items Held Over Five Years:"

The Court has successfully reconciled all monthly reports for "Odyssey" as required by JTAC. All funds are accounted for. The Court has successfully reconciled all monthly bank statements for the Courts bank account. All funds are accounted for.

A procedure does not exist under Odyssey for reconciliation of the monthly bank statements for the Courts bank account with the monthly reconciliation reports required under Odyssey.

The examination conducted by the SBOA demonstrated that the multiple Odyssey reports used by the examiners reconciled with the bank statement for the fund balance.

This is a system issue that has been brought to the attention of JTAC and that is being addressed by JTAC. In the event that this issue is not resolved then the Court will adopt its own procedures to reconcile the monthly Odyssey reports to the monthly bank statements.

Respectfully,



STEVEN G. POORE, Judge
Washington Township Small Claims Court