

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

EXAMINATION REPORT
OF

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

January 1, 2010 to December 31, 2011



FILED
10/29/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge of the Small Claims Court	Hon. William L. Fisher, Jr. (deceased)	01-01-11 to 01-22-12
	Hon. Michelle Smith Scott (Interim)	01-23-12 to 02-15-12
	Hon. Myron E. Hockman	02-16-12 to 12-31-14
Chairman of the Township Board	Stephanie McGaha	01-01-10 to 12-31-10
	Larry Kugleman	01-01-11 to 12-31-11
	David Knight	01-01-12 to 12-31-12



STATE OF INDIANA
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TO: THE OFFICIALS OF MARION COUNTY SMALL CLAIMS COURT,
DECATUR TOWNSHIP DIVISION

We have examined the records of the Marion County Small Claims Court, Decatur Township Division, for the period from January 1, 2010 to December 31, 2011, 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 Decatur Township, Marion County for the years 2010 and 2011.

STATE BOARD OF ACCOUNTS

September 6, 2012

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

OLD OUTSTANDING CHECKS

Our review of the bank reconcilements as of December 31, 2011, revealed 331 checks outstanding in excess of two years. A similar comment appeared in several prior reports, most recently Report B37922.

Indiana Code 5-11-10.5-2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void."

OUTSTANDING TRUST ITEMS

The Court's outstanding checklist for December 31, 2011, contained trust items that were written five years ago or longer. Since the checks were still outstanding, the monies related to those checks were still on deposit in the Court's bank account. However, the monies did not reflect in the Court's financial records. A similar comment appeared in several prior reports, most recently Report B37922.

Indiana Code 32-34-1-20(c) states in part:

"Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . .

- (6) 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."

PRESCRIBED FORMS

Prescribed Register of Trust Funds, (General Form 102), was not in use during the examination period. A reconciliation was not made of the detailed trust items to the outstanding trust. A similar comment has appeared in several prior reports, most recently Report B37922.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships Chapter 13)

MARION COUNTY SMALL CLAIMS COURT
DECATUR TOWNSHIP DIVISION
EXIT CONFERENCE

The contents of this report were discussed on September 6, 2012, with Hon. Myron E. Hockman, Judge of the Small Claims Court, and Pamela Ricker, Office Manager. The officials concurred with our findings.