

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

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

January 1, 2004 to December 31, 2005



FILED
7/26/06

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COURT OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Honorable Robert Spear	01-01-03 to 12-31-06
Chairman of the Township Board	Marvin G. Hawkins Randall R. Fearnow Cynthia Kirchhofer	01-01-04 to 12-31-04 01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PERRY TOWNSHIP

We have examined the records of the Marion County Small Claims Court, Perry Township Division for the period from January 1, 2004 to December 31, 2005, 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 Perry Township for the years 2004 and 2005.

STATE BOARD OF ACCOUNTS

June 29, 2006

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

PRESCRIBED FORMS

The Register of Trust (General Form 102) was not in use. The cash book trust balance was not supported by a subsidiary listing. A similar comment appeared in prior Audit Report B24169.

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)

UNCLAIMED MONEY OVER FIVE YEARS OLD

Our review of the trust balance revealed that the balance is composed of outstanding checks, many of which had been outstanding for a period of five years or longer. A similar comment appeared in previous Audit Reports B19485 and B24169.

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

MARION COUNTY SMALL CLAIMS COURT
PERRY TOWNSHIP DIVISION
EXIT CONFERENCE

The contents of this report were discussed on June 29, 2006, with Honorable Robert Spear, Judge of the Small Claims Court.