

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

EXAMINATION REPORT
OF

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

January 1, 2005 to December 31, 2006



FILED

10/26/2007

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COURT OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|-----------------------------------|---|--|
| Judge | Honorable Paula E. Loossa Honorable Michelle Smith Scott | 01-01-03 to 12-31-06 01-01-07 to 12-31-10 |
| Chairman of the Township Board | Linda Journey Phyllis A. Carr | 01-01-05 to 12-31-05 01-01-06 to 12-31-07 |



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AN EQUAL OPPORTUNITY EMPLOYER

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

We have examined the records of the Marion County Small Claims Court, Center Township Division, for the period from January 1, 2005 to December 31, 2006, 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 Center Township, Marion County, for the years 2005 and 2006.

STATE BOARD OF ACCOUNTS

September 11, 2007

MARION COUNTY SMALL CLAIMS COURT,
CENTER TOWNSHIP DIVISION
MARION COUNTY
EXAMINATION RESULT AND COMMENT

PRESCRIBED FORMS

The Court Cash Book of Receipts and Disbursements (Township Form 25M) was not maintained during the examination period. All the financial activities of the Court were recorded in an accounting software package. There was no single report available in the software capable of providing the same comprehensive information as the cashbook. A similar comment appeared in prior Report B25737.

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 Cities and Towns, Chapter 7)

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

The contents of this report were discussed on September 11, 2007, with Honorable Michelle Smith Scott, Judge; Alan Mizen, Chief Financial Officer; and Charlotte Scott, Team Leader. The official response has been made a part of this report and may be found on page 6.

The contents of this report were discussed on September 19, 2007, via telephone, with Honorable Paula E. Lopossa, former Judge.

CENTER TOWNSHIP of MARION COUNTY

CARL L. DRUMMER, *Trustee*

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To All Users of This Report:

Center Township of Marion County thanks the State Board of Accounts for their professional work in presenting this audited financial report and the findings included. We appreciate the expertise and thoroughness that they have employed during the audit engagement to verify the accuracy, accountability, and reliability of the information presented.

The elected officials and the management team would like to address the following issues related to this audited financial report.

1. We recognize the dedicated efforts and accomplishments of the Township team members in their performance of their responsibilities to allow this audit report to be issued with no improprieties or internal control exceptions identified.
2. The audit results and comments included in this report have been reviewed by the Trustee, Court, and the management team and have been addressed as indicated below:

Prescribed Forms – The Township Trustee has implemented a system that will reasonably assure the accuracy of the financial transactions and activities of the court. Additional changes to the accounting system are anticipated with the implementation of the Odyssey court management system that is being developed by the Judicial Technical Advisory Committee. The Township anticipates this system will be implemented in the first quarter of 2008. The substantial cost to modify the exiting system would not be a prudent use of Township resources given the near term prospect of a fully compliant system that will be the recommended by the Supreme Court. Alternative controls will continue to be emphasized until the new system is implemented.

Management of Center Township is proud of the sound business practices it has implemented and continues to seek ways to provide services efficiently, to maintain and strengthen accounting systems, and to continue responding to the changing requirements of entities that establish operational guidelines for small claims courts.

Management decisions have resulted in efficient operations, compliance with statutes and guidelines, and public accountability, with minimal impact on the overall property taxes paid by constituents. The Township will continue to operate in a professional businesslike manner in order to assure taxpayers' investments in Township operations continue to efficiently provide the greatest return on that investment possible.

The Township respectfully submits this response for inclusion in this audited financial report. Comments and questions from taxpayers and users of this report are always welcome.

Sincerely



Carl L. Drummer
Trustee