

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

EXAMINATION REPORT  
OF

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

January 1, 2009 to December 31, 2010



**FILED**  
09/15/2011



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COURT OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge of the Small Claims Court	Hon. John A. Kitley, Jr.	01-01-07 to 12-31-14
President of the Township Board	Paige Green	01-01-09 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

We have examined the records of the Marion County Small Claims Court, Franklin 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 Result and Comment. The financial transactions of this office are reflected in the Report of Franklin Township for the years 2009 and 2010.

STATE BOARD OF ACCOUNTS

July 18, 2011

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

***BANK RECONCILIATIONS***

A detailed bank reconciliation as of December 31, 2010, was 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, 2010. As of December 31, 2010, we identified cash short in the amount of \$4,144; however, there could have been several other reconciling items that we could not identify based on the reports that were provided. As of May 31, 2011, the Township has started performing reconciliations between the fund balance and bank balance. A review of the May 2011 bank reconciliation indicated that the account is balanced. Similar comments appeared in prior Reports B30096 and B35415.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

MARION COUNTY SMALL CLAIMS COURT, FRANKLIN TOWNSHIP DIVISION  
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2011, with Hon. John A. Kitley, Jr., Judge of the Small Claims Court; Ross P. Hughes, Trustee; Terry Royalty, former Trustee; and Debbie Civils, Township Administrator. The officials concurred with our examination finding.