

**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, 2008 to December 31, 2009



**FILED**  
11/19/2010



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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.	01-01-07 to 12-31-10
Chairman of the Township Board	David E. Knight Larry Kugelman Stephanie McGaha	01-01-08 to 12-31-08 01-01-09 to 12-31-09 01-01-10 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE 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, 2008 to December 31, 2009, 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 2008 and 2009.

STATE BOARD OF ACCOUNTS

September 9, 2010

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

OLD OUTSTANDING TRUST CHECKS

The Court's outstanding checklist contains trust items that were written five years ago or longer. A similar comment appeared in several prior reports, most recently Report B32607.

IC 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."

IC 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 B32607.

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 9, 2010, with Hon. William L Fisher Jr., Judge of the Small Claims Court, and Pamela Ricker, Office Manager.