

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

EXAMINATION REPORT
OF

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

January 1, 2009 to December 31, 2010



FILED
10/17/2011

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COURT OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge of the Small Claims Court	Honorable Maxine E. King Honorable Danny Vaughn	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Chairman of the Clerk Township Board	Charlotte Scott Doug White Karen Burke	01-01-09 to 12-31-09 01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

We have examined the records of the Marion County Small Claims Court, Wayne 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 Examination Report of Wayne Township for the two year period ending, December 31, 2010.

STATE BOARD OF ACCOUNTS

August 25, 2011

MARION COUNTY SMALL CLAIMS COURT WAYNE TOWNSHIP DIVISION
MARION COUNTY
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

The Township Court converted their financial system to Odyssey during 2009. Once the Court converted to the new financial system a new bank account was opened and the Court started using the new bank account for daily transactions. The old bank accounts were not closed out and still maintain a cash balance.

For the current working bank account, during the examination period, court personnel compared the receipts and disbursements shown in Odyssey to deposits and checks cleared by the bank on a monthly basis. However, reconcilements 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 \$749.18; in the working bank account; however, there could have been several other reconciling items that we could not identify based on the reports that were provided.

Additionally, as of December 31, 2010, the old bank accounts remain open with a cash balance; however, an accurate reconcilement was not provided for this bank account either. An initial review of the reconcilement identified cash long in these accounts in the amount of \$32,366; however, a detailed review of the list of outstanding checks provided, which totaled \$80,192, revealed that many of the checks on the outstanding checklist were not verifiable to the records provided. We have identified similar issues with this reconcilement in previous reports, most recently Report B35727.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

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

The contents of this report were discussed on August 25, 2011, with Honorable Danny Vaughn, SCC Judge; Andrew Harris, Trustee, Susan Scott, Chief Deputy Trustee; Lynn McWhirter, Director of Operations; Melody Roocker, SCC Bookkeeper; and Becky Wilber, SCC Supervisor, The officials concurred with our audit finding.