

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

EXAMINATION REPORT
OF

MARION COUNTY SMALL CLAIMS COURT
WASHINGTON TOWNSHIP DISTRICT
MARION COUNTY, INDIANA

January 1, 2007 to December 31, 2008



FILED
02/12/2010

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Honorable Kimberly Brown Honorable Steve G. Poore	01-01-07 to 12-31-08 01-01-09 to 12-31-10
President of the Township Board	Raymond A. Baker Joseph E. Simpson	01-01-07 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

We have examined the records of the Marion County Small Claims Court, Washington Township District for the period from January 1, 2007 to December 31, 2008, 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 Washington Township, Marion County for the two years ended December 31, 2008.

STATE BOARD OF ACCOUNTS

January 4, 2010

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

TRUST ITEMS HELD OVER FIVE YEARS

Trust items from 2002 were not remitted to the Attorney General's office as of January 31, 2008. Attorney General Form "Report of Unclaimed Funds and Escheated Estates Due the State" was not in use.

IC 32-34-1-20(c)(6) states: "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."

IC 32-34-1-26(a) states: "A holder of property that is presumed abandoned and that is subject to custody as unclaimed property under this chapter shall report in writing to the attorney general concerning the property. . . ."

IC 32-34-1-27(a) states: "Except as provided in subsections (b) and (c), on the date a report is filed under section 26 of this chapter, the holder shall pay or deliver to the attorney general the property that is described in the report as unclaimed."

REGISTER OF TRUST FUNDS

The Court does not maintain the Register of Trust Funds, General Form 102.

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)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not performed correctly or timely. The information provided for examination reconciled the bank activity to the bank but did not reconcile the bank to the book balance. The following listing details the lack of timeliness of the reconcilments performed:

MARION COUNTY SMALL CLAIMS COURT
WASHINGTON TOWNSHIP DIVISION
EXAMINATION RESULTS AND COMMENTS
(Continued)

<u>Bank Statement Date</u>	<u>Reconcilement Performed</u>
February 29, 2008	May 20, 2008
March 31, 2008	June 4, 2008
April 30, 2008	June 4, 2008
May 31, 2008	June 4, 2008
June 30, 2008	August 25, 2008
July 31, 2008	January 21, 2009
August 31, 2008	January 21, 2009
September 30, 2008	January 21, 2009
October 31, 2008	March 27, 2009

No outstanding check lists were provided after January 31, 2008. Bank statements with reconcilements were not presented for November and December 2008.

IC 5-13-6-1(e) states in part: "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."

IC 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

MARION COUNTY SMALL CLAIMS COURT
WASHINGTON TOWNSHIP DIVISION
EXIT CONFERENCE

The contents of this report were discussed on January 4, 2010, with Honorable Steve G. Poore, Judge; Frank T. Short, Trustee; Lori McQueary, Chief of Staff; and Beth Reynolds, Bookkeeping Plus. The official response has been made a part of this report and may be found on pages 7 through 9.



STEVEN G. POORE, JUDGE

WASHINGTON TOWNSHIP SMALL CLAIMS COURT

MARION COUNTY, INDIANAPOLIS, INDIANA

This is in response to the State Board of Accounts exit interview and the findings from our bi-annual audit. We appreciate and welcome any assistance to make the township better and more accountable to the public. We wanted to explain and give our action plan on the few comments that we did receive.

1) Trust Items Held over 5 years -- With the change in staff and the use of the new JTAC system, this was overlooked. The judge is now aware of the issue and it will be cleared up this month and will not happen again in future years.

2) Register of Trust Funds Not in Use -- Again, the change in staff and the discontinuance of the previous accountant for the court it was not maintained. The Courts are inquiring with the software company as to how we can generate these reports out of our new JTAC system. We will also begin recording this information on Form 102 as prescribed by the SBOA.

3) Bank Account Reconciliations -- It is noted the reconciliations were not done timely. The township is changing the person who will be completing these monthly so it will not be an issue in the future.





STEVEN G. POORE, JUDGE

WASHINGTON TOWNSHIP SMALL CLAIMS COURT

MARION COUNTY, INDIANAPOLIS, INDIANA

January 8, 2009

State Board of Accounts
302 West Washington Street
Room E418
Indianapolis, IN 46204

Re: Response from Washington Township Small Claims Court, Marion County, IN

Ladies and Gentlemen:

Please find enclosed our response to your audit findings from the Washington Township Small Claims Court, Marion County, Indiana.

Sincerely,

Lori McQueary
Chief of Staff
Washington Township Trustee Office
5302 N. Keystone Avenue, Ste E
Indianapolis, IN 46220
317-327-8900 – direct
317-327-8909 - fax



STEVEN G. POORE, JUDGE

WASHINGTON TOWNSHIP SMALL CLAIMS COURT

MARION COUNTY, INDIANAPOLIS, INDIANA

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