

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

AUDIT REPORT  
OF

CITY COURT  
CITY OF ELWOOD  
MADISON COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**  
06/09/2010



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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sandra R. Brewer	01-01-08 to 12-31-11
Judge	Honorable Kyle F. Noone	01-01-08 to 12-31-11
Mayor	Honorable W. Merrill Taylor	01-01-08 to 12-31-11
President of the Common Council	Jack M. Powell John Wright	01-01-08 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 CITY OF ELWOOD, MADISON COUNTY

We have audited the records of the City Court for the period from January 1, 2009 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of the City of Elwood for the year 2009.

STATE BOARD OF ACCOUNTS

May 19, 2010

CITY COURT  
CITY OF ELWOOD  
AUDIT RESULT AND COMMENT

TRUST ITEMS OVER FIVE YEARS OLD

Our review of trust items revealed that the City Court has carried trust items totaling \$10,628.20 on their records for a period of five years or longer. This money should be remitted to the Attorney General. A similar comment appeared in the previous Report B34921.

IC 32-34-1-20(c) requires that all property or proceeds held by a court or a court clerk for five years after the property or proceeds become distributable are to be considered abandoned property and remitted to the Attorney General.

CITY COURT  
CITY OF ELWOOD  
EXIT CONFERENCE

The contents of this report were discussed on April 13, 2010, with Honorable Kyle F. Noone, Judge. The official concurred with our audit finding.