

**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, 2010 to December 31, 2010



**FILED**  
08/15/2011



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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	Kyle F. Noone	01-01-08 to 12-31-11
Mayor	W. Merrill Taylor	01-01-08 to 12-31-11
President of the Common Council	John K. Wright David J. Savage	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF THE CITY OF ELWOOD, MADISON COUNTY

We have audited the records of the City Court for the period from January 1, 2010 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 Audit Result(s) and Comment(s). The financial transactions of this office are reflected in the audited financial report of the City of Elwood for the year 2010.

STATE BOARD OF ACCOUNTS

August 1, 2011

CITY COURT  
CITY OF ELWOOD  
AUDIT RESULT(S) AND COMMENT(S)

***TRUST ITEMS OVER FIVE YEARS OLD***

The City Court trust register included items held for a period of five years or longer. Trust items over five years totaled \$9,235 at December 31, 2010. Unclaimed trust items should be remitted to the Attorney General. A similar comment has appeared in prior reports, most recently Report B37105.

Indiana Code 32-34-3-2(a) states in part: ". . . the attorney general may collect all money that remains in the office of a clerk for at least five (5) years after being distributable without being claimed by the person entitled to the money."

CITY COURT  
CITY OF ELWOOD  
EXIT CONFERENCE

The contents of this report were discussed on August 1, 2011, with the Kyle F. Noone, Judge.  
The official concurred with our audit finding.