

B40447

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

AUDIT REPORT  
OF

CITY COURT  
CITY OF UNION CITY  
RANDOLPH COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
05/30/2012



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
City Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Trust Register – City Court .....	4
Exit Conference.....	5

CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Court Judge	William D. Fields Linda D. Wilcox	01-01-08 to 12-31-11 01-01-12 to 12-31-15
Mayor	Bryan K. Conklin	01-01-08 to 12-31-15
President of the Common Council	Timothy L. Heuss	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF THE CITY OF UNION CITY, INDIANA

We have audited the records of the City Court for the period from January 1, 2011 to December 31, 2011, 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 Union City, Randolph County, for the year 2011.

STATE BOARD OF ACCOUNTS

April 19, 2012

CITY COURT  
CITY OF UNION CITY  
AUDIT RESULT AND COMMENT

***TRUST REGISTER - CITY COURT***

As reported in prior Reports B25983, B31029, B32632, B37198, and B39002 and during the current audit period, there were no trust registers for cash bonds or restitution. We also noted cash bonds held for over five years that had not been remitted to the Attorney General as unclaimed property.

Each city and town court is required to use official records and forms that are designated by the legislature or prescribed or approved by the State Board of Accounts or the State Court Administration office of the Supreme Court. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 1)

Indiana Code 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 Indiana Code 32-34-3."

CITY COURT  
CITY OF UNION CITY  
EXIT CONFERENCE

The contents of this report were discussed on April 19, 2012, with Linda D. Wilcox, City Court Judge. The official concurred with our audit finding.