

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, 2011 to December 31, 2011



FILED
08/15/2012

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sandra R. Brewer Allison M. Atwood	01-01-08 to 12-31-11 01-01-12 to 12-31-15
Judge	Honorable Kyle F. Noone	01-01-08 to 12-31-15
Mayor	Honorable W. Merrill Taylor Honorable Ronald E. Arnold	01-01-08 to 12-31-11 01-01-12 to 12-31-15
President of the Common Council	David J. Savage Tim Roby	01-01-11 to 12-31-11 01-01-12 to 12-31-12



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, 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 audited financial report of the City of Elwood for the year 2011.

STATE BOARD OF ACCOUNTS

July 26, 2012

CITY COURT
CITY OF ELWOOD
AUDIT RESULT AND COMMENT

UNCLAIMED TRUST ITEMS

The City Court trust register included items held for a period of five years or longer. Trust items over five years totaled \$10,064 at December 31, 2011. Unclaimed trust items should be remitted to the Attorney General. A similar comment has appeared in prior reports.

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 July 26, 2012, with Honorable Kyle F. Noone, Judge, and Denise Kessinger, Court Administrator.