

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

EXAMINATION REPORT
OF
CITY COURT
CITY OF UNION CITY, INDIANA
January 1, 2012 to December 31, 2012



FILED
08/21/2013

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Linda D. Wilcox	01-01-12 to 12-31-15
Mayor	Bryan K. Conklin	01-01-12 to 12-31-15
President of the Common Council	Timothy L. Heuss	01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF UNION CITY, RANDOLPH COUNTY, INDIANA

We have examined the records of the City Court for the period from January 1, 2012 to December 31, 2012, 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of City of Union City for the year 2012.

STATE BOARD OF ACCOUNTS

June 26, 2013

CITY COURT
CITY OF UNION CITY
RANDOLPH COUNTY
EXAMINATION RESULT AND COMMENT

TRUST ITEMS OVER FIVE YEARS OLD

Our review of trust items on hand revealed that most items had been on hand for a period of five years or longer. The Court has not implemented policies and procedures for reporting unclaimed property and remitting that property to the Attorney General after the five year holding period.

Indiana Code 32-34-1-20(c) states in part:

"Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . . (6) 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."

Indiana Code 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. Items of value of less than fifty dollars (\$50) may be reported by the holder in the aggregate."

Indiana Code 32-34-1-27(a) states:

"Except as provided in subsections (b) (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."

CITY COURT
CITY OF UNION CITY
RANDOLPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 27, 2013, with Linda D. Wilcox, Judge; Bryan K. Conklin, Mayor; and Timothy L. Heuss, President of the Common Council. The officials concurred with our examination finding.