

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

AUDIT REPORT
OF

CITY CLERK
CITY OF HAMMOND
LAKE COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
11/14/2013

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Robert J. Golec	01-01-12 to 12-31-15
Mayor	Thomas M. McDermott, Jr.	01-01-12 to 12-31-15
City Controller	Robert Lendi, CPA	01-01-12 to 12-31-13
President of the Board of Common Council	Michael Opinker	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 HAMMOND

We have audited the records of the City Clerk 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of the City of Hammond for the year 2012.

STATE BOARD OF ACCOUNTS

August 15, 2013

CITY CLERK
CITY OF HAMMOND
AUDIT RESULT AND COMMENT

UNCLAIMED FUNDS OVER FIVE YEARS OLD

As stated in prior reports, the Clerk's trust register includes money held in excess of five years. The detail trust listing includes entries dating back to the 1980's and of the \$1,734,683.54 year-end balance, approximately \$618,888.17 was determined to be held in excess of five years. The funds have not been remitted to the Attorney General's office as unclaimed property in accordance with state statute.

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 Indiana Code 32-34-3."

Indiana Code 32-34-1-26(a) states in part: "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."

CITY CLERK
CITY OF HAMMOND
EXIT CONFERENCE

The contents of this report were discussed on August 15, 2013, with Robert J. Golec, Clerk; Susan D. Dimopoulos, Chief Deputy Clerk; and Kathryn Knapp, Office Manager.