

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

AUDIT REPORT

OF

ADULT PROBATION SUPERIOR COURT III

LAPORTE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**

12/22/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Probation Officer	Robert B. Huffman	01-01-05 to 12-31-06
Administrative Assistant	Susan Shuttleworth	01-01-05 to 12-31-06
Judge	Paul Baldoni	01-01-02 to 12-31-07



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF LAPORTE COUNTY

We have audited the records of Adult Probation Superior Court III for the period from January 1, 2005 to December 31, 2005, 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 LaPorte County for the year 2005.

STATE BOARD OF ACCOUNTS

September 19, 2006

ADULT PROBATION SUPERIOR COURT III  
LAPORTE COUNTY  
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were incorrect. It was noted that receipts received in December and not deposited until January were not on the unit's bank reconciliation. Errors with a net effect of \$670 dollars were noted due to the remission of too much money to the Auditor's office. As of September 2006, this has been corrected.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

ADULT PROBATION SUPERIOR COURT III  
LAPORTE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 19, 2006, with Robert B. Huffman, Chief Probation Officer; and Susan Shuttleworth, Administrative Assistant. The officials concurred with our audit finding.