

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

AUDIT REPORT

OF

COUNTY SURVEYOR

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>
Surveyor	Robert P. Przybylinski	01-01-05 to 12-31-08
President of the Drainage Board	John Coulter	01-01-05 to 12-31-06
President of the County Council	John W. Jones Jerry Cooley	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Marlow Harmon	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF LAPORTE COUNTY

We have audited the records of the County Surveyor 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

October 3, 2006

COUNTY SURVEYOR
LAPORTE COUNTY
AUDIT RESULT AND COMMENT

ASSESSMENTS ON DITCH FUNDS

The County assesses ditch maintenance fees on the property tax bills. One of the ditch maintenance parcels tested was not assessed on the property bills. Internal controls are not in place to insure that all assessed parcels are billed. Also, split parcels are not reassessed. A split parcel report should be printed and reviewed every year to ensure that all split parcels are reassessed. If assessments are not billed, drain maintenance expenses will not be reimbursed and individual drain accounts will be underfunded.

Indiana Code 36-9-27-85 states in part:

- "(a) The board shall certify the list of assessments apportioned under section 84 of this chapter to the auditor of each county in which there are lands to be assessed.
- (b) Whenever the order of the board establishing an annual assessment for periodic maintenance becomes final, the board shall certify that annual assessment to the auditor of each county in which there are land to be assessed. The annual assessment shall be collected each year until changed or terminated by the board . . ."

Indiana Code 36-9-27-42 states in part:

- "(a) The board may at any time increase or decrease the amount annually assessed for periodic maintenance of a regulated drain if the board finds that the county surveyor's estimate of the cost of maintaining the drain was insufficient or excessive."

COUNTY SURVEYOR
LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 3, 2006, with Robert P. Przybylinski, Surveyor; and Christine J. Keil, Drainage Board Crew Chief. The officials concurred with our audit finding.