

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

AUDIT REPORT

OF

COUNTY SURVEYOR

PORTER COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

11/30/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Surveyor	Kevin D. Breitzke	01-01-05 to 12-31-08
President of the County Council	Daniel Whitten	01-01-06 to 12-31-07
President of the Board of County Commissioners	Robert Harper	01-01-06 to 12-31-07



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 PORTER COUNTY

We have audited the records of the County Surveyor for the period from January 1, 2006 to December 31, 2006, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Porter County for the year 2006.

STATE BOARD OF ACCOUNTS

August 27, 2007

COUNTY SURVEYOR
PORTER COUNTY
AUDIT RESULTS AND COMMENTS

RECEIPTS NOT DEPOSITED

The deposit made on December 14, 2006, totaled \$29.75. The corresponding receipts were 8518 through 8529 and totaled \$47.25 thus, the deposit was short by \$17.50. On September 10, 2007, the Surveyor paid \$17.50 to cover the shortfall.

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

UNTIMELY DEPOSITS

As stated in the prior report, 13 of the 15 deposits tested were not made in a timely manner. The 13 deposits were made anywhere from 4 to 19 days after the receipt date before being deposited.

Indiana Code 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository or depositories selected by the . . . local boards of finance . . . "

LEDGER

As stated in the prior report, the Surveyor's office has their own bank account and makes deposits and withdrawals from collections. The Surveyor did not maintain a ledger for 2006 of transactions that occurred in the office. As of August 2007, the Surveyor's office has started to maintain a ledger.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SURVEYOR
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 10, 2007, with Kevin D. Breitzke, Surveyor; and Peggy Urello, Administrative Assistant. The official response has been made a part of this report and may be found on page 6.

COUNTY OF PORTER



155 INDIANA AVENUE
SUITE 303
VALPARAISO, INDIANA 46383

PORTER COUNTY SURVEYOR
KEVIN D. BREITZKE, P.E., L.S.

VOICE: (219) 465.3560
FAX: (219) 465.3811
KBREITZKE@PORTERCO.ORG

September 20, 2007
Bruce Hartman, State Board of Accounts
Porter County Administration Building
155 Indiana Ave.
Valparaiso, IN 46383

Subject: Porter County Surveyor Response to 2006 Audit

Dear Mr. Hartman,

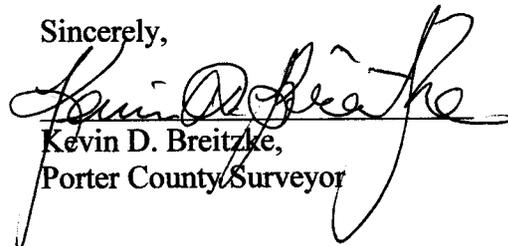
Kelly Krischano from your staff in Porter County met my secretary, Peggy Urello, and myself the morning of September 10, 2007.

The first comment of receipts not deposited was at a time when the secretary was on a month long sick leave leaving us very short handed. I believe the shortage was due to a receipt book error. This was the first time in ten years we had this issue. Nevertheless, I reimbursed the general fund for the \$17.50.

Untimely deposits are due to the sporadic copying requests. For example, many days there are no to a couple dollars worth of copies, on other days staff may sell fifty dollars to sixty dollars of copies. With a small over-worked staff of four full-time people and typically small deposits with an erratic revenue stream, I have a hard time justifying daily deposits as cost effective or reasonable.

As far as the ledger, we never had one in the history of this office and the October 2006 SBA comment for 2005 was the first time it was ever cited. It took the secretary the first half of the year to find an approved SBA ledger after returning a couple unacceptable ones. This ledger has been maintained since August 2007 and will be continued. Additionally, I want to make it clear that the only withdrawals ever made from this account are monthly checks made to the Porter County Treasurer.

Sincerely,



Kevin D. Breitzke,
Porter County Surveyor

KB/kdb

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