

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

AUDIT REPORT

OF

COUNTY ASSESSOR

LAPORTE COUNTY, INDIANA

September 16, 2006 to August 23, 2007



FILED

11/30/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Assessor	Carol McDaniel	01-01-03 to 12-31-10
President of the County Council	Jerry Cooley	01-01-06 to 12-31-07
President of the Board of County Commissioners	Marlow Harmon Barbara Huston	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAPORTE COUNTY

We have audited the records of the County Assessor for the period from September 16, 2006 to August 23, 2007, 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 La Porte County for the year ended December 31, 2006.

STATE BOARD OF ACCOUNTS

September 5, 2007

COUNTY ASSESSOR
LAPORTE COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS OVER RECEIPTING AND BILLING

The assessor's office collects copy fees for real estate assessment cards. The following deficiencies were noted over the collection process of the copy fees.

1. Receipts are not always issued for all cash collections received.
2. Receipts are not issued for collections received in the form of checks or money orders.
3. Billing statements are not prenumbered thus, all billing statements can not be accounted for.
4. Not all billing statements were available for audit.
5. Some billing customers were not billed in a timely manner.
6. There is no policy for collecting outstanding bills.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY ASSESSOR
LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 5, 2007, with Carol McDaniel, Assessor.
The official concurred with our audit finding.