

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

AUDIT REPORT
OF
CIRCUIT COURT JUVENILE PROBATION
LAPORTE 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>
Chief Probation Officer	William Briggs	01-01-06 to 12-31-07
Administrative Assistant	Gina Klute	01-01-06 to 12-31-07
Judge	Robert Gilmore Tom Alevizos	01-01-02 to 12-31-06 01-01-07 to 12-31-10



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 Circuit Court Juvenile Probation 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of LaPorte County for the year 2006.

STATE BOARD OF ACCOUNTS

September 5, 2007

CIRCUIT COURT JUVENILE PROBATION
LAPORTE COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. Most deposits were done on a weekly basis; however, at times deposits were made anywhere from 7 to 27 days from the last deposit date. Additionally receipts were not always deposited intact.

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 in the depository or depositories selected by the . . . local boards of finance . . ."

IC 5-13-6-1 requires all public funds shall be deposited not later than the business day following the receipt of funds on business days of the depository. The statute also provides public funds deposited shall be deposited in the same form in which they were received. This simply means all daily receipts received by the political subdivision must be deposited intact. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 6)

CIRCUIT COURT JUVENILE PROBATION
LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 5, 2007, with William Briggs, Chief Probation Officer; and Gina Klute, Administrative Assistant.