

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

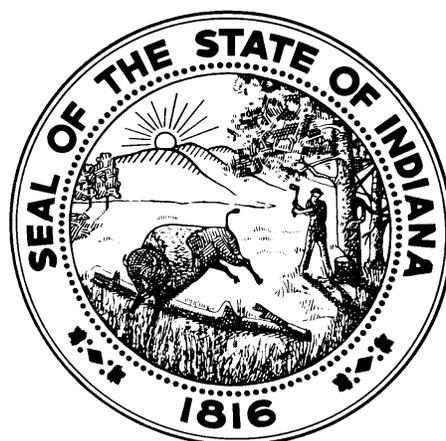
AUDIT REPORT

OF

COUNTY SHERIFF

LAPORTE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

12/07/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	James Arnold	01-01-03 to 12-31-06
	Michael Mollenhauer	01-01-07 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	01-01-06 to 12-31-06
	Barbara Huston	01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF LAPORTE COUNTY

We have audited the records of the County Sheriff 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 LaPorte County for the year 2006.

STATE BOARD OF ACCOUNTS

October 25, 2007

COUNTY SHERIFF
LAPORTE COUNTY
AUDIT RESULTS AND COMMENTS

RECEIPT ISSUANCE AND TIMELY DEPOSITS

Based on our review of the procedures for the Clerk of the Circuit Court's office, the cash bonds from the Sheriff's Department were received and deposited anywhere from 4 to 32 days after initial collection.

Indiana Code 35-33-8-3.2(e) states in part: "With the approval of the clerk of the court, the county sheriff may collect the bail posted under this section. The county sheriff shall remit the bail to the clerk of the court by the following business day. . . ."

FUND NOT ESTABLISHED IN COUNTY RECORDS

As stated in prior audit reports, a scholarship fund checking account and certificate of deposit were established by the Sheriff. Balances at December 31, 2006, for the Neil G. Thompson Scholarship Fund checking account and certificate of deposit were \$3,040 and \$59,090, respectively. The Scholarship Fund is not accounted for in the County Auditor's records, however, the Sheriff used the County's taxpayer identification number to establish the accounts. The Sheriff's Department wants to keep the Scholarship Fund under its jurisdiction but has been unable to obtain a not-for-profit identification number. The use of the County's taxpayer identification number would require that the funds be included with the County's fund. The Sheriff should include this fund with the County's funds.

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)

COUNTY SHERIFF
LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 25, 2007, with Michael Mollenhauer, Sheriff. The officials concurred with our audit findings.