

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

AUDIT REPORT

OF

COUNTY TREASURER

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>
Treasurer	Kenneth E. Layton	01-01-05 to 12-31-08
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**  
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TO: THE OFFICIALS OF LAPORTE COUNTY

We have audited the records of the County Treasurer 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 13, 2007

COUNTY TREASURER  
LAPORTE COUNTY  
AUDIT RESULT AND COMMENT

TIMELY RECORDKEEPING

We noted instances where electronic fund transfers (EFT) were not posted to the records in a timely manner. The days between the date of the EFTs' and the date until it was posted to the records range from 6 days to 587 days. From December 2005 through December 2006, \$2,475,421 was accumulated and was not posted on the treasurer or auditor's records until 2007. A similar comment appeared in the prior Report B29049.

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

COUNTY TREASURER  
LAPORTE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 13, 2007, with Kenneth E. Layton, Treasurer; and Michaelyn Mauer, Chief Deputy. The officials concurred with our audit finding.