

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

AUDIT REPORT

OF

COUNTY PROSECUTOR

LAPORTE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

09/25/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecutor	Robert Beckman	01-01-07 to 12-31-10
President of the County Council	Jerry Cooley Mark Yagelski	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Barbara Huston William Hager	01-01-07 to 12-31-07 01-01-08 to 12-31-08



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 Prosecutor for the period from January 1, 2007 to December 31, 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 LaPorte County for the year 2007.

STATE BOARD OF ACCOUNTS

May 15, 2008

COUNTY PROSECUTOR
LAPORTE COUNTY
AUDIT RESULT AND COMMENT

EMPLOYEE SERVICE RECORDS

The Prosecutor employs additional attorneys as his deputy attorneys. The attorneys are considered full-time employees of the County. They are included on the salary ordinance, and receive employee benefits including leave time. Other full-time employees prepare and sign time sheets which are approved by the department heads. From the time sheets, employee service records are prepared which account for leave time earned, used, and cumulative balances. These records are not maintained for the deputy prosecutors.

Indiana Code 5-11-9-4(b) states in part: "The state board of accounts shall require that records be maintained showing which hours were worked each day by officers and employees . . . (2) employed by more than one (1) public agency or in more than one (1) position by the same public agency . . ." This requirement can be met by indicating the number of hours worked on each Employee's Service Record, General Form 99A and/or General Form 99B.

The federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and the time of day and day of week on which the employee's work week begins be kept for all employees. These requirements can be met by use of the following prescribed general forms:

General Form 99A, Employees' Service Record
General Form 99B, Employee's Earnings Record
General Form 99C, Employee's Weekly Earnings Record

General Form 99C is required only for employees who are not exempt from FLSA, are not on a fixed work schedule, and are not paid weekly. Additional information regarding FLSA rules and regulations may be obtained from the Department of Labor. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 5)

COUNTY PROSECUTOR
LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 19, 2008, with Robert Beckman, Prosecutor; and Bonnie Rutherford, Administrative Assistant.