

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

AUDIT REPORT

OF

COUNTY TREASURER

LAPORTE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

11/25/2009

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Deposits Not Made Intact	4
Deposits Not Made Next Business Day	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kenneth E. Layton Nancy Hawkins	01-01-05 to 12-31-08 01-01-09 to 12-31-12
President of the County Council	Mark Yagelski	01-01-08 to 12-31-09
President of the Board of County Commissioners	William Hager Barbara Huston	01-01-08 to 12-31-08 01-01-09 to 12-31-09



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 County Treasurer for the period from January 1, 2008 to December 31, 2008, 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 2008.

STATE BOARD OF ACCOUNTS

September 28, 2009

COUNTY TREASURER
LAPORTE COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS NOT MADE INTACT

In our sample tests, we found that the County Treasurer's office is not depositing public funds in the same form as received. The December 24, 2008, quietus total, \$8,337 agreed to the total bank deposit. The total of the cash amounts shown on the quietuses, \$2,439, was \$849 more than the cash amount on the deposit slip, \$1,590. The total of the checks amounts on the quietuses was \$849 less than shown on the deposit slip.

The County Treasurer Chief Deputy explained that she cashes employee personal checks by exchanging public funds' cash for the personal checks. The December 24, 2008, deposit included a \$649 check from her family member and a \$200 personal check from another employee of the County Treasurer's office.

IC 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

DEPOSITS NOT MADE NEXT BUSINESS DAY

The County Treasurer deposits innkeeper taxes collected once a month. The tax returns from the various inns for the month of October 2008 show dates ranging from October 5th to November 19th. Innkeeper taxes for the month of October 2008 were deposited on December 4, 2008, and totaled \$134,028.

IC 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. . . ."

COUNTY TREASURER
LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 28, 2009, with Nancy Hawkins, Treasurer. The official concurred with our audit findings.

The contents of this report were discussed on October 27, 2009, with Craig Hinchman, Auditor; Barbara Huston, President of the Board of County Commissioners; and Rich Mrozinski, Jr., Vice President of the County Council.