

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

AUDIT REPORT

OF

DOMESTIC RELATIONS COUNSELING BUREAU

LAKE COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

01/07/2011



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Untimely Deposits.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Resources Director	Nicki Angel	01-01-09 to 12-31-10
Judge of the Circuit Court	Lorenzo Arredondo	01-01-05 to 12-31-10
President of the County Council	Larry Blanchard Thomas O'Donnell	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	Roosevelt Allen, Jr. Frances DuPey	01-01-09 to 12-31-09 01-01-10 to 12-31-10



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF LAKE COUNTY

We have audited the records of the Domestic Relations Counseling Bureau for the period from January 1, 2009 to December 31, 2009, 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 Lake County for the year 2009.

STATE BOARD OF ACCOUNTS

August 26, 2010

DOMESTIC RELATIONS COUNSELING BUREAU  
LAKE COUNTY  
AUDIT RESULT AND COMMENT

UNTIMELY DEPOSITS

The Lake County Domestic Relations Counseling Bureau did not remit collections to the Auditor for deposit in a timely manner. Collections tested were held from 6 to 32 days before being remitted to the Auditor's office.

IC 5-13-6-1-1(a) states:

"All public funds paid into the treasury of the state or the treasuries of the respective political subdivisions shall be deposited not later than the business day following the receipt of funds on business days of the depository in one (1) or more depositories in the name of the state or political subdivision by the officer having control of the funds."

DOMESTIC RELATIONS COUNSELING BUREAU  
LAKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 16, 2010, with Lorenzo Arredondo, Judge of the Circuit Court, and Nikki Angel, Resources Director.