

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

AUDIT REPORT

OF

BOARD OF COUNTY COMMISSIONERS

LAPORTE COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

09/07/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of County Commissioners	Barbara Huston Kenneth Layton	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Mark Yagelski Richard Mrozinski, Jr.	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAPORTE COUNTY

We have audited the records of the Board of County Commissioners for the period from January 1, 2010 to December 31, 2010, 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 2010.

STATE BOARD OF ACCOUNTS

August 3, 2011

BOARD OF COUNTY COMMISSIONERS
LAPORTE COUNTY
AUDIT RESULTS AND COMMENTS

CREDIT CARDS

The Sheriff, Commissioners, Park Department, Prosecutor, and Courts are using credit cards to purchase items without a credit card policy.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
2. Issuance and use should be handled by an official or employee designated by the board.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
5. The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
6. Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.

BOARD OF COUNTY COMMISSIONERS
LAPORTE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

7. Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
8. If properly authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

NON-REVERTING TELEPHONE COMMISSIONS FUND

On October 19, 2010, the LaPorte County Board of Commissioners approved Ordinance No. 2010-08, "An Ordinance Creating a Non-Reverting Telephone Commissions Fund." This ordinance requires the receipt of all telephone commissions received by the County into the newly created Telephone Commissions Fund. Through June 22, 2011, total telephone commissions receipted to this fund are \$11.

The County Sheriff has been depositing telephone commissions for inmate telephone services to the Jail Commissary Fund established in accordance with Indiana Code 36-8-10-21. Total telephone commission receipts into the Sheriff's Commissary Fund for the time period October 19, 2010 through June 22, 2011, are \$88,896.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 3, 2011, with Kenneth Layton, President of the Board of County Commissioners; Barbara Huston, Commissioner; Willie Milsap, Commissioner; and Richard Mrozinski, Jr., President of the County Council.