

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

AUDIT REPORT  
OF  
COUNTY COMMUNITY CORRECTIONS  
LAKE COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**  
11/01/2011



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COUNTY OFFICIALS

| <u>Office</u>                                     | <u>Official</u>                       | <u>Term</u>                                  |
|---|---------------------------------------|--|
| Executive Director of<br>Community Corrections    | Kellie J. Bittorf                     | 01-01-10 to 12-31-11                         |
| Fiscal Officer of<br>Community Corrections        | Leah M. Johnson                       | 01-01-10 to 12-31-11                         |
| President of the<br>County Council                | Thomas O'Donnell<br>Ted Bilski        | 01-01-10 to 12-31-10<br>01-01-11 to 12-31-11 |
| President of the Board of<br>County Commissioners | Frances DuPey<br>Roosevelt Allen, Jr. | 01-01-10 to 12-31-10<br>01-01-11 to 12-31-11 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF LAKE COUNTY

We have audited the records of the County Community Corrections 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 Lake County for the year 2010.

STATE BOARD OF ACCOUNTS

August 29, 2011

COUNTY COMMUNITY CORRECTIONS  
LAKE COUNTY  
AUDIT RESULTS AND COMMENTS

**CONDITION OF RECORDS**

Inmates participating in the community corrections program are allowed to purchase various commodities. Order forms are completed by the inmates and payment is made at the time of the order. The cash collected from the inmate is deposited into a bank account. The bank account is used exclusively for purchasing the commodities.

Commodities are purchased as needed based upon the order forms. Items are purchased from local vendors and paid by check.

A ledger of receipts, disbursements and balances is not being maintained to record the activity. Records provided for audit included a list of checks written, a list of deposits based upon information from the bank statement, and a list of expenses also based upon when checks cleared the bank. Because a ledger is not properly maintained, a bank reconciliation cannot be performed.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

**RECEIPTS**

Inmates complete a "Commissary Order Form" to purchase items from the commissary. At the time they complete the Commissary Order Form, cash is collected. The cash collections are entered on a "Commissary Sales Report"; however, receipts are not issued for the collections.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Fees are assessed to inmates participating in the work release program. Official receipts are issued to the participants through the budget office of Community Corrections; however, some fees are initially collected by case managers or program coordinators. When case managers or program coordinators collect fees, receipt used is not a prescribed or approved form and does not include all the pertinent information.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY COMMUNITY CORRECTIONS  
LAKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 29, 2011, with Kellie J. Bittorf, Executive Director of Community Corrections, and Leah M. Johnson, Fiscal Officer of Community Corrections. The official response has been made a part of this report and may be found on page 6.

# LAKE COUNTY COMMUNITY CORRECTIONS

2600 West 93<sup>rd</sup> Avenue  
Crown Point, Indiana 46307  
(219) 755-3850 – Fax (219) 755-3871

*KELLIE J. BITTORF*  
Executive Director

*MARK R. MURPHY*  
Director of Operations

*LEAH M. JOHNSON*  
Budget and Personnel Manager

*BRIAN D. JOHNS*  
Correctional Services Manager

*LONI N. BRITTINGHAM*  
Quality Assurance Manager

*RANDY GODSHALK*  
Legal Counsel

## **BOARD OF COMMISSIONERS**

*ROOSEVELT ALLEN JR.*  
First District

*GERRY J. SCHEUB*  
Second District

*FRANCES DuPEY*  
Third District

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*HON. THOMAS P. STEFANIAK JR.*  
Vice-Chairman

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Secretary (Non-member)

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*SHERIFF JOHN BUNCICH*

*PROS. ATTY. BERNARD CARTER*

*HON. RUDOLPH CLAY*

*JAMES CLEMENT JR.*

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*LEE GILLIAM*

*PATTY HERNANDEZ*

*JAMES A. HOLCOMB*

*HON. SHEILA M. MOSS*

*SHERRY OMAN*

*JAN PARSONS*

*JOSEPH M. PELLICCIOTTI*

*COUNCILMAN JEROME PRINCE*

*HERBERT I. SHAPS*

*ALMA V. WHITE*

September 6, 2011

Bruce Hartman  
State Examiner  
State Board of Accounts  
302 W. Washington St., Room E418  
Indianapolis, IN 46204-2765

Mr. Hartman,

I am writing this as an Official Response to the Audit Results and Comments for Lake County Community Corrections for 2010.

LCCC began a Commissary Account at the beginning of 2009. At the start, we used a vendor to operate the commissary program, but in September 2010 we switched to operating our own store. We have found this process to be much easier to maintain and control on our own. We continue to establish record keeping processes in accordance with State Board of Accounts requirements, including a ledger of receipts, disbursements and balances. As a standard procedure, inmates signed a form that they had paid for and received goods through commissary. Inmates who order commissary will now also be issued a State Board of Accounts prescribed or approved receipt for the purchase of all goods.

Also as a standard practice, all receipts used within LCCC will be State Board of Accounts prescribed or approved. These receipt books are currently on order through the Lake County Purchasing Department.

Thank you for the opportunity to file this Official Response.



Kellie J. Bittorf  
Executive Director