

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

AUDIT REPORT

OF

COUNTY SHERIFF

LAPORTE COUNTY, INDIANA

January 1, 2012 to December 31, 2012



**FILED**  
12/12/2013



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Michael Mollenhauer	01-01-11 to 12-31-14
President of the County Council	Matthew Bernacchi	01-01-12 to 12-31-12
	Mark Yagelski	01-01-13 to 12-31-13
President of the Board of County Commissioners	Kenneth Layton	01-01-12 to 12-31-12
	Willie Milsap	01-01-13 to 12-31-13



**STATE OF INDIANA**  
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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 LAPORTE COUNTY

We have audited the records of the County Sheriff for the period from January 1, 2012 to December 31, 2012, 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 2012.

STATE BOARD OF ACCOUNTS

October 3, 2013

COUNTY SHERIFF  
LAPORTE COUNTY  
AUDIT RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS - SHERIFF'S INMATE TRUST ACCOUNT***

Depository reconciliations of the Sheriff's Inmate Trust Fund balance to the bank account balance were not presented for audit for the period February 2012 through December 2012. Beginning in February 2012, the Sheriff's Department began issuing debit cards to inmates when released instead of issuing checks for trust balances due to the inmates. The Bookkeeper could not reconcile the February 2012 bank statement to the Inmate Trust Fund balance and reconcilements for March 2012 to date were not attempted. Currently, a private accounting firm is working with the Sheriff's Department to complete reconcilements for the month of February 2012 and for subsequent months.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

COUNTY SHERIFF  
LAPORTE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 2, 2013, with Michael Mollenhauer, Sheriff; James T. Sosinski, Chief Deputy; Jeanne Albers, Jail Administrative Assistant; and John Boyd, Major. The Official Response has been made a part of this report and may be found on page 6.

The contents of this report were discussed on October 3, 2013, with Willie Milsap, President of the Board of County Commissioners, and Richard J. Mrozinski, Jr., Vice President of the County Council.



**MICHAEL F. MOLLENHAUER**  
**La Porte County Sheriff**

*Chief Deputy*  
**JAMES T. SOSINSKI**

*Major*  
**JOHN BOYD**

809 State Street, Suite 202A  
LaPorte, IN 46350-3387  
Phone: (219) 326-7700  
(219) 879-3530  
FAX: (219) 324-6205  
Jail: (219) 362-6548  
(219) 878-9132

October 8, 2013

State Board of Accounts  
Re: Comments on Audit Results/Exit Interview

Bank Account Reconciliations – Sheriff's Inmate Trust Fund Account

The La Porte County Sheriff's Office agrees with the comments regarding the Inmate Trust Fund Account. The bank reconciliations have not been done from February 2012 to December 2012 due to the difficulty of balancing the account with several outstanding checks.

The La Porte County Sheriff's Office has hired an accountant, Donald Smith, CPA, in order to bring the account reconciliations up to date. The accountant will also assist in filing unclaimed property with the State of Indiana.

The Inmate Trust Fund account should be reconciled by the time the next audit is performed. Thank you for your patience in this matter.

Sincerely,

A handwritten signature in black ink that reads "Michael F. Mollenhauer".

Sheriff Michael F. Mollenhauer