

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT

OF

COUNTY SURVEYOR

PORTER COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

11/29/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Surveyor	Kevin D. Breitzke	01-01-05 to 12-31-08
President of the County Council	Robert Poparad Daniel Whitten	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Robert Harper	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PORTER COUNTY

We have audited the records of the County Surveyor for the period from January 1, 2005 to December 31, 2005, 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 Porter County for the year 2005.

STATE BOARD OF ACCOUNTS

August 29, 2006

COUNTY SURVEYOR
PORTER COUNTY
AUDIT RESULTS AND COMMENTS

LEDGER

The Surveyor maintains a bank account to deposit and withdraw fees collected. A detail of receipts and disbursements was not provided for audit to support the bank activity. The department should be using General Form No. 358 Ledger of Receipts, Disbursements and Balances.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

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

UNTIMELY DEPOSITS

In 100% of deposits tested, receipts were held from 5 to 14 days before being deposited. This can result in inaccurate financial data or increase risk of errors.

Indiana Code 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 SURVEYOR
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 29, 2006, with Kevin D. Breitzke, Surveyor; and Peggy Urello, Administrative Assistant.