

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

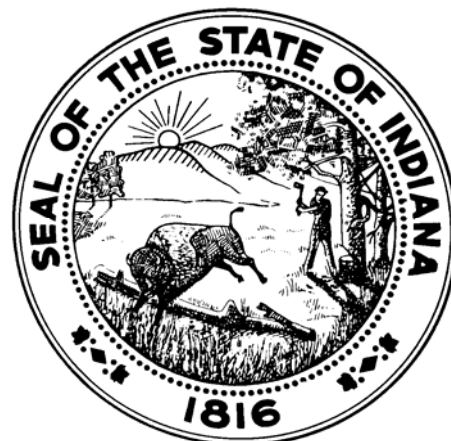
AUDIT REPORT

OF

COUNTY PLAN COMMISSION

LAPORTE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

11/30/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Building Commissioner	Ray Hamilton	01-01-06 to 12-31-07
President of the County Council	Jerry Cooley	01-01-06 to 12-31-07
President of the Board of County Commissioners	Marlow Harmon Barbara Huston	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAPORTE COUNTY

We have audited the records of the County Plan Commission for the period from January 1, 2006 to December 31, 2006, 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 2006.

STATE BOARD OF ACCOUNTS

September 13, 2007

COUNTY PLAN COMMISSION
LAPORTE COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

We reviewed all receipts issued in October 2006. Collection reports showed that deposits made to the County Auditor were not made intact.

IC 5-13-6-1 requires all public funds shall be deposited not later than the business day following the receipt of funds on business days of the depository. The statute also provides public funds deposited shall be deposited in the same form in which they were received. This simply means all daily receipts received by the political subdivision must be deposited intact. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 6)

COUNTY PLAN COMMISSION
LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 13, 2007, with Ray Hamilton, Building Commissioner; and Cindy Kreske, Office Manager. The officials concurred with our audit finding.