

**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, 2008 to December 31, 2008



**FILED**  
11/25/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of County Commissioners	William Hager Barbara Huston	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the County Council	Mark Yagelski	01-01-08 to 12-31-09



**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, 2008 to December 31, 2008, 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 2008.

STATE BOARD OF ACCOUNTS

October 27, 2008

BOARD OF COUNTY COMMISSIONERS  
LAPORTE COUNTY  
AUDIT RESULTS AND COMMENTS

PUBLIC PURCHASES

On May 20, 2008, the County paid \$234,270 for 14 new police vehicles. The Board of County Commissioners did not advertise a notice inviting bids, did not open bids at a public meeting, and did not accept the best bid.

The Sheriff's department officials explained that they solicited bids from interested vendors. They did not advertise a notice inviting bids. Sheriff's department officials decided on the best bid. After bids were received, changes were made in the purchase. The original bid awarded showed 16 vehicles, less an amount for 15 vehicles traded in for a net total of \$275,040. The actual purchase was for 14 vehicles, less an amount for 14 vehicles traded in for a net total of \$234,270.

"Purchasing agency" means a governmental body that is authorized to enter into contracts by this article, rules adopted under this article, or by another law. (IC 5-22-2-25)

The purchasing agency shall give notice of the invitation for bids in the manner required by IC 5-3-1. (IC 5-22-7-5(a))

The purchasing agency shall open bids publicly in the presence of one (1) or more witnesses at the time and place designated in the invitation for bids. (IC 5-22-7-6))

Bids must be: (1) unconditionally accepted without alteration or correction, except as provided in sections 11 through 13 of this chapter; and (2) evaluated based on the requirements provided in the invitation for bids. (IC 5-22-7-7))

(a) This section applies only if the purchasing agent expects the purchase to be: (1) at least fifty thousand dollars (\$50,000); and (2) not more than one hundred fifty thousand dollars (\$150,000). (b) A purchasing agent may purchase supplies under this section by inviting quotes from at least three (3) persons known to deal in the lines or classes of supplies to be purchased. (c) The purchasing agent shall mail an invitation to quote to the persons described in subsection (b) at least seven (7) days before the time fixed for receiving quotes. (IC 5-22-8-3)

PUBLIC WORKS PROJECT

On June 20, 2008, the County paid a contractor \$139,660 for the Wiley Road intersection improvements' contract. For this public works project, the Board of Commissioners did not prepare specifications, advertised for sealed bids, or award a bid at a public meeting.

IC 36-1-12-4(a) states in part:

"This section applies whenever the cost of a public work project will be: (1) at least seventy-five thousand dollars (\$75,000) in: (A) a consolidated city or second class city; or (B) a county containing a consolidated city or second class city; or (c) a regional water or sewage district established under IC 13-26; or (2) at least fifty thousand dollars (\$50,000) in a political subdivision or an agency not described in subdivision (1)."

IC 36-1-12-4(b) states in part:

"The board must comply with the following procedure: (1) The board shall prepare general plans and specifications describing the kind of public work required, but shall avoid specifications which might unduly limit competition. . . . (2) The board shall file the plans and specifications in a place reasonably accessible to the public, which shall be specified in the notice required by subdivision (3). (3) Upon the filing of the plans and specifications, the board shall publish notice in accordance with IC 5-3-1 calling for sealed proposals for the public work needed. . . ."

BOARD OF COUNTY COMMISSIONERS  
LAPORTE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 27, 2009, with Barbara Huston, President of the Board of County Commissioners; Rich Mrozinski, Jr., Vice President of the County Council; and Craig Hinchman, Auditor.