

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

AUDIT REPORT
OF
COMMUNITY CORRECTIONS
LAKE COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
01/07/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Kellie Bittorf	01-01-09 to 12-31-10
President of the County Council	Larry Blanchard Thomas O'Donnell	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	Roosevelt Allen, Jr. Frances DuPey	01-01-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
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TO: THE OFFICIALS OF LAKE COUNTY

We have audited the records of Community Corrections for the period from January 1, 2009 to December 31, 2009, 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 2009.

STATE BOARD OF ACCOUNTS

August 23, 2010

COMMUNITY CORRECTIONS
LAKE COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Bank reconcilements of the commissary fund were not performed in 2009. In addition, a detail listing of inmate commissary balances at December 31, 2009, was not presented for audit. The officials stated that this report cannot be reprinted at a later date. We were unable to verify the accuracy of the commissary fund balance without the detail of inmate balances and bank reconcilements.

IC (IC) 5-13-6-1(e) states in part: "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."

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)

Public records, financial statement information and supporting information generated through a computer system should be printed out on paper, printed to disk or maintained on-line at the end of each reporting year and retained for audit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

INMATE COMMISSARY BALANCES

Currently, procedures have not been established to refund an inmates' commissary fund balance upon being released from the facility. The fund balance is being retained and is not returned to the inmate.

Persons, companies or governmental units that have overpaid amounts to a governmental unit are entitled to a repayment or refund by check or warrant. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COMMUNITY CORRECTIONS
LAKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 27, 2010, with Kellie Bittorf, Executive Director, and Leah Johnson, Community Corrections Budget and Personnel Manager. The official response has been made a part of this report and may be found on page 6.

LAKE COUNTY COMMUNITY CORRECTIONS

2600 West 93rd 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

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First District

GERRY J. SCHEUB
Second District

FRANCES DUPEY
Third District

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Vice-Chairman

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JAMES CLEMENT JR.

HEATHER COLE

SHERIFF ROGELIO 'ROY' DOMINGUEZ

CARLEAN GADLING

LEE GILLIAM

PATTY HERNANDEZ

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HON. SHEILA M. MOSS

COUNCILMAN THOMAS O'DONNELL

SHERRY OMAN

JOSEPH M. PELLICCIOTTI

HERBERT I. SHAPS

ALMA V. WHITE

September 1, 2010

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 2009.

LCCC began a Commissary Account at the beginning of 2009, so unfortunately, there were some policies and procedures that were not developed and put into practice until recently. However, all monthly bank statements sent from Chase Bank were verified against the Canteen Inmate Banking program, but a separate account ledger was not maintained. The vendor has informed us that an inmate balance report can be generated as of December 31, 2009, however this information does not appear to be correct, so we are working with the vendor on that at this time.

We now have a procedure in place to return an inmates' commissary fund balance when they are released from this facility.

Thank you for the opportunity to file this Official Response.



Kellie J. Bittorf
Executive Director

"A Sensible Approach to Corrections"