

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

AUDIT REPORT

OF

COUNTY RECORDER

LAPORTE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/19/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Recorder	John Stimley	01-01-09 to 12-31-12
President of the County Council	Richard Mrozinski, Jr. Matthew Bernacchi	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Kenneth Layton	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAPORTE COUNTY

We have audited the records of the Recorder for the period from January 1, 2011 to December 31, 2011, 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 not accurately reflected in the Annual Report of LaPorte County for the year 2011.

STATE BOARD OF ACCOUNTS

July 31, 2012

COUNTY RECORDER
LAPORTE COUNTY
AUDIT RESULTS AND COMMENTS

ACCOUNTABLE ITEMS

The Recorder charges a fee of \$1.00 per page for every fax submitted. A fax summary report is generated on a monthly basis to account for faxes done at the end of the period. The summary report includes a transaction number and detail on each fax submitted by the Recorder. The fax summary reports were not maintained for the audit and thus we could not determine if the revenue collected for faxes was reasonably accurate.

The monthly fax summary reports are considered accountable items.

County recorders shall keep, in proper fee books, an accurate account of all fees and charges as required by law . . . [IC 36-2-7-15]

Tickets, goods for sale, billings, and other collections, are considered accountable items for which a corresponding deposit must be made in the bank accounts of the governmental unit, a corresponding deposit must be made in the bank accounts of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana 9-6)

TIMELY DEPOSITS

A review of the records indicated that copy fees of \$1,996.20, were only deposited into the County General Fund on December 20, 2011; however, there were no corresponding receipts or other documentation to support the deposit.

Further investigation revealed that all of the copy fees were not being remitted to the Auditor in a timely fashion.

It is the duty of the county recorder to keep an accurate account of all fees charged and collected and to deposit such collections daily in the depository or depositories duly designated by the county board of finance. It is also the duty of the recorder to pay over all of such collections to the county treasurer immediately after the close of each calendar month. (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana 3-1)

COUNTY RECORDER
LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 5, 2012, with John Stimley, Recorder. The official concurred with our audit findings.

The contents of this report were discussed on July 31, 2012, with Kenneth Layton, President of the Board of County Commissioners.