

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

EXAMINATION REPORT

OF

COUNTY AUDITOR

SCOTT COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
02/23/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Iva Gasaway Teresa Vannarsdall	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	James D. Buchanan Stephan Patrick Bridgewater Kelley Robbins	01-01-05 to 12-31-05 01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Larry D. Blevins Mark Hays Robert C. Tobias	01-01-05 to 12-31-05 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 SCOTT COUNTY

We have examined the records of the County Auditor 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Scott County for the year 2005.

STATE BOARD OF ACCOUNTS

January 16, 2007

COUNTY AUDITOR
SCOTT COUNTY
EXAMINATION RESULT AND COMMENT

APPROPRIATIONS

In 2005, the County received a loan to purchase equipment for the ambulance service. An additional appropriation was not obtained to spend the loan proceeds resulting in expenditures in excess of budgeted appropriations from the Cumulative Capital Development Fund in the amount of \$29,144.

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

COUNTY AUDITOR
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 29, 2006, with Iva Gasaway, former Auditor. The official response has been made a part of this report and may be found on page 6.

The contents of this report were discussed on January 16, 2007, with Robert C. Tobias, President of the Board of County Commissioners; and Teresa Vannarsdall, Auditor.

12/29/06

To State Board of Accounts:

When the ambulance service borrowed money to to purchase vehicles and money for equipment and to equip the vehicles with supplies, the loan was approved by both the Commissioners and Council. The money for the ambulances and what equipment came with them installed was made out to the vendors from the bank. Later it was determined by the Director there was a balance left for the things he had to purchase from Walmart and the hospital for medical supplies, supply the building, etc. These monies was added to the budget line items, maybe it was discussed about getting an additional appropriation later on and maybe forgotten about, I don't know. This had to be done in a hurry because the newly created amulance service was set to start up April 1, 2005. It was probably just an oversight and does not in any way reflect a trend. Thank you for bringing it to our attention.

Sincerely,


Iva Gasaway, Auditor