

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

EXAMINATION REPORT
OF
BOARD OF COUNTY COMMISSIONERS
SCOTT COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED
02/25/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of County Commissioners	Larry D. Blevins	01-01-08 to 12-31-08
	Mark Hays	01-01-09 to 12-31-09
	Robert Tobias	01-01-10 to 12-31-10
President of the County Council	Raymond W. Jones	01-01-08 to 12-31-08
	Thomas A. Herald	01-01-09 to 12-31-09
	Donnie Richie	01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SCOTT COUNTY

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Scott County for the year 2008.

STATE BOARD OF ACCOUNTS

December 17, 2009

BOARD OF COUNTY COMMISSIONERS
SCOTT COUNTY
EXAMINATION RESULT AND COMMENT

FINANCE CHARGES PAID

We noted instances of credit card finance charges paid ranging from \$6.58 to \$42.32. This occurred because the payments of claims were made after the due dates on the credit card statements. The credit card billing cycle is from around the twentieth of one month to the twentieth of the next month, with the payment due date around the fifteenth of the following month. Statements are sent to the respective departments and they process the statements and forward them to the County Auditor's office for payment. Claims are presented to the Board of County Commissioners at their monthly meeting, which is the first Monday of each month, for approval and payment. An example of this would be as follows: the credit card billing cycle is June 24, 2008 to July 23, 2008, with a payment due date of August 17, 2008. Claims are due in the County Auditor's office on August 10, 2008, to be approved at the September 2, 2008, meeting. Checks are then written and payments mailed to the claimants.

No ordinance or resolution was presented for examination allowing payment prior to approval of claims for credit card purchases, in order to avoid finance charges.

Officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 17, 2009, with Mark Hays, President of the Board of County Commissioners; and Teresa Vannarsdall, County Auditor.