

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

EXAMINATION REPORT
OF
COUNTY PROSECUTING ATTORNEY
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>
Prosecuting Attorney	Jason M. Mount	01-01-05 to 12-31-10
President of the County Council	Raymond W. Jones Thomas A. Herald Donnie Richie	01-01-08 to 12-31-08 01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	Larry D. Blevins Mark Hays Robert Tobias	01-01-08 to 12-31-08 01-01-09 to 12-31-09 01-01-12 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 County Prosecuting Attorney 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

COUNTY PROSECUTING ATTORNEY
SCOTT COUNTY
EXAMINATION RESULT AND COMMENT

CONDITION OF RECORDS

Deficiencies relating to the financial records of the Bad Check Fund 2005 are as follows:

1. Detail subsidiary records identifying to whom money is owed in the Bad Check Fund 2005 did not reconcile with the calculated fund balance. At December 31, 2008, a difference of \$108.07 existed between the detail subsidiary records and the calculated fund balance thus preventing proper identification to whom the money belongs and the amount.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledgers, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledger, 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)

2. Record balances were not reconciled to depository balances.

IC 5-13-6-1(e) states:

"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."

3. Collections were not always deposited timely for the Bad Check Fund 2005. A review of receipts for the bad check fund noted instances in which receipts were deposited up to 45 days after issuance of the receipts.

IC 5-13-6-1(c) states in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository or depositories selected by the . . . local board of finance . . ."

A similar comment was included in prior Reports B24993, B26883, B29575, B31359, and B33845.

COUNTY PROSECUTING ATTORNEY
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 17, 2009, with Jason M. Mount, Prosecuting Attorney.