

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

EXAMINATION REPORT
OF
COUNTY SHERIFF
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>
Sheriff	John C. Lizenby	01-01-07 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
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



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF SCOTT COUNTY

We have examined the records of the County Sheriff 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 SHERIFF
SCOTT COUNTY
EXAMINATION RESULT AND COMMENT

REFUND OF DUPLICATE PAYMENT

A duplicate payment was made by the County for food purchases for the preparation of inmate meals. The amount of this duplicate payment was \$7,041.46. The vendor notified the County Auditor and the Sheriff's Department about the duplicate payment and the County requested a refund check. A refund check was issued by the vendor and sent to the County. The refund check was not deposited. Current unpaid invoices for food purchases were sent back to the vendor, with the refund check, and the invoices were applied against the refund check. The invoices applied to the refund check were not approved by the Board of County Commissioners.

IC 5-11-10-2(a) states:

"Claims against a political subdivision of the state must be approved by the officer or person receiving the goods or services, be audited for correctness and approved by the disbursing officer of the political subdivision, and, where applicable, be allowed by the governing body having jurisdiction over allowance of such claims before they are paid. If the claim is against a governmental entity (as defined in section 1.6 of this chapter), the claim must be certified by the fiscal officer."

Disbursements, other than properly authorized petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

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

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

COUNTY SHERIFF
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 17, 2009, with John C. Lizenby, Sheriff.