

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
SCOTT COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
02/25/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Teresa Vannarsdall	01-01-07 to 12-31-14
President of the County Council	Thomas A. Herald	01-01-09 to 12-31-09
	Donnie Richie	01-01-10 to 12-31-10
	Mike Zollman	01-01-11 to 12-31-11
President of the Board of County Commissioners	Mark Hays	01-01-09 to 12-31-09
	Robert C. Tobias	01-01-10 to 12-31-10
	Larry Blevins	01-01-11 to 12-31-11



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, 2009 to December 31, 2009, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Scott County for the year 2009.

STATE BOARD OF ACCOUNTS

January 12, 2011

SCOTT COUNTY AUDITOR
EXAMINATION RESULTS AND COMMENTS

OVERDRAWN CASH BALANCES

Cash balances for various funds were overdrawn at December 31, 2009, as follows:

<u>Fund</u>	<u>Amount</u>
Fines and Forfeitures	\$ 152
Supplemental Adult Probation Services	6,925
Cemetery	123
County Corrections Grant	4,045
Local Health Maintenance	10,724
Well Child Grant	3,629
Education License Plate Fee	38
Prosecutor SANE Project	3,029
Juvenile Incarceration Block Grant	1,124
Homeland Security	703
Drug Interdiction Office	77,897

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

A similar comment was reported in the prior Reports B33843 and B35838.

ANNUAL REPORT

An annual report for 2009 was presented for examination, but was not filed until June 25, 2010.

IC 5-11-1-4 Sec. 4 states:

"The state examiner shall require from every municipality and every state and local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be filed electronically, in a manner prescribed by the state examiner that is compatible with the technology employed by the political subdivision.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

A similar comment was included in prior Reports B33843 and B35838.

SCOTT COUNTY AUDITOR
EXAMINATION RESULTS AND COMMENTS
(Continued)

CAPITAL ASSETS

Information presented for examination did not indicate an inventory for capital assets using Capital Asset Ledger Form 146.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the Capital Assets Ledger Form. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditor's, Chapter 14)

A similar comment was included in prior Reports B33843 and 35838.

COUNTY AUDITOR
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 12, 2011, with Teresa Vannarsdall, Auditor. The official concurred with our examination findings.