

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

AUDIT REPORT
OF
PROSECUTING ATTORNEY
SCOTT COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
09/08/2011

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Condition of Records	4
Old Outstanding Checks (Warrants).....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Jason M. Mount	01-01-07 to 12-31-14
President of the County Council	Donnie Richie Mike Zollman	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Robert C. Tobias Larry Blevins	01-01-10 to 12-31-10 01-01-11 to 12-31-11



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 audited the records of the Prosecuting Attorney for the period from January 1, 2010 to December 31, 2010, 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Scott County for the year 2010.

STATE BOARD OF ACCOUNTS

August 12, 2011

PROSECUTING ATTORNEY
SCOTT COUNTY
AUDIT RESULTS AND COMMENTS

CONDITION OF RECORDS

Deficiencies relating to the records of the Prosecutor's Bad Check Fund 2005, which were cited in the prior reports for the years 2003 through 2010, were again present as follows:

1. Detail subsidiary records identifying to whom money is owed in the Bad Check Fund 2005 were not presented for reconciliation with the calculated ledger balance at December 31, 2010; 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 balances 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. 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 89 days after issuance of the receipts.

Indiana Code 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 . . ."

OLD OUTSTANDING CHECKS (WARRANTS)

Our preparation of the bank reconciliation for the Prosecutor's Bad Check Fund as of December 31, 2010, revealed outstanding checks in excess of two years.

The Prosecutor should not allow checks to remain outstanding for an unreasonable length of time. Checks mailed and returned because of the inability of delivery to the payee or checks remaining outstanding in excess of two years should be receipted back into the cashbook as an item of trust and reinstated in the register of trust in the name of the payee.

Indiana Code 5-11-10.5-2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void."

A similar comment was included in prior Report B38452.

PROSECUTING ATTORNEY
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 12, 2011, with Jason M. Mount, Prosecuting Attorney. The official concurred with our audit findings.

The contents of this report were also discussed on August 12, 2011, with Larry Blevins, President of the Board of County Commissioners, and Donnie Richie, County Councilman.