

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

AUDIT REPORT

OF

COUNTY COUNCIL

SCOTT COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/06/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Mike Zollman	01-01-11 to 12-31-11
	Kelley Robbins	01-01-12 to 12-31-12
President of the Board of County Commissioners	Larry Blevins	01-01-11 to 12-31-11
	Mark Hays	01-01-12 to 12-31-12



STATE OF INDIANA
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TO: THE OFFICIALS OF SCOTT COUNTY

We have audited the records of the County Council for the period from January 1, 2011 to December 31, 2011, 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Scott County for the year 2011.

STATE BOARD OF ACCOUNTS

August 7, 2012

COUNTY COUNCIL
SCOTT COUNTY
AUDIT RESULT AND COMMENT

BOARD MINUTES

Minutes of meetings conducted by the County Council were not properly maintained. The following deficiencies were noted:

1. Minutes of the meetings conducted by the County Council for the year 2011 through May 2012 were not signed by any of the Board members attesting to accuracy and completeness.
2. Minutes of the County Council meetings were not completed in a timely manner. A review of all available minutes on the date of April 23, 2012, showed the last minutes available were dated January 17, 2012.
3. Notations in the County Council minutes indicated approval of the minutes by the Council members; however, the approval was typically several months after the meeting was held. For example, minutes of the meetings held on March 15, 2011, May 17, 2011, June 21, 2011, and July 19, 2011, were not identified as being approved until the minutes of August 19, 2011. A review of the Council minutes as of April 23, 2012 showed the last approval of minutes was the minutes of August 19, 2011 per notations in the October 19, 2011 board minutes.

Indiana Code 5-14-1.5-4(c) states: "The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY COUNCIL
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2012, with Kelley Robbins, President of the County Council and Mark Hays, President of the Board of County Commissioners. The officials concurred with our audit finding.