

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

EXAMINATION REPORT
OF
COUNTY TREASURER
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>
Treasurer	Iva Gasaway	06-24-08 to 12-31-12
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 Treasurer 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 Result and Comment. 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

COUNTY TREASURER
SCOTT COUNTY
EXAMINATION RESULT AND COMMENT

OPTICAL IMAGES OF WARRANTS AND DEPOSIT SLIPS

The financial institution did not return the actual cancelled warrants and deposit slips with the monthly bank statements, but instead returned only an optical image of the front side of the warrants and deposit slips.

IC 5-15-6-3(a) concerning optical imaging of checks states in part:

". . . 'original records' includes the optical image of a check or deposit document when:

- (1) the check or deposit document is recorded, copied, or reproduced by an optical imaging process . . . ; and
- (2) the drawer of the check receives an optical image of the check after the check is processed for payment . . ."

Further, IC 26-2-8-111(a) and (e) state:

"(a) If a law requires that certain records be retained, that requirement is met by retaining an electronic record of the information in the record that:

- (1) accurately reflects the information set forth in the record after it was first generated in its final form as an electronic record or otherwise: and
- (2) remains accessible for later reference."

"(e) If a law requires retention of a check, that requirement is satisfied by retention of an electronic record of the information on the front and back of the check in accordance with subsection (a)."

COUNTY TREASURER
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 12, 2011, with Iva Gasaway, Treasurer. The official concurred with our audit finding.