

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

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



**FILED**  
09/08/2011



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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	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

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TO: THE OFFICIALS OF SCOTT COUNTY

We have audited the records of the County Auditor 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

COUNTY AUDITOR  
SCOTT COUNTY  
AUDIT RESULTS AND COMMENTS

**APPROPRIATIONS**

Records presented for audit indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
County Health	2010	\$ 24,504
Courthouse Lease Jail Bond	2010	3,857

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

**OVERDRAWN FUND BALANCES**

Funds with overdrawn fund balances at December 31, 2010 are as follows:

<u>Fund</u>	<u>Amount</u>
Courthouse Debt Service	\$ 25,460
Health Fund	34,881
Supplemental Adult Probation Services	3,921
Cemetery	278
County Corrections Grant	16,029
Guardian Ad Litem	3,438
Well Child Grant	3,629
Education License Plate Fee	38
Prosecutor SANE Project	4,154
Juvenile Incarceration Block Grant	1,124
Homeland Security	1,787
Jury Pay	2,321

The 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 prior Reports B33843, B35838 and B38449.

COUNTY AUDITOR  
SCOTT COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

***CAPITAL ASSETS***

Information presented for examination did not indicate an inventory for capital assets using the Capital Asset Ledger, County 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, B35838 and B38449.

COUNTY AUDITOR  
SCOTT COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 12, 2011, with Teresa Vannarsdall, Auditor; Larry Blevins, President of the Board of County Commissioners; and Donnie Richie, County Councilman. The officials concurred with our audit findings.