

**REPORT OF THE AUDIT OF THE
GALLATIN COUNTY
SHERIFF'S SETTLEMENT - 2014 TAXES**

**For The Period
April 16, 2014 Through April 15, 2015**



**MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS
www.auditor.ky.gov**

**209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817
TELEPHONE 502.564.5841
FACSIMILE 502.564.2912**

EXECUTIVE SUMMARY
AUDIT OF THE
GALLATIN COUNTY
SHERIFF'S SETTLEMENT - 2014 TAXES

For The Period
April 16, 2014 Through April 15, 2015

The Auditor of Public Accounts has completed the audit of the Sheriff's Settlement - 2014 Taxes for the Gallatin County Sheriff for the period April 16, 2014 through April 15, 2015. We have issued an unmodified opinion on the financial statement taken as a whole. Based upon the audit work performed, the financial statement is presented fairly in all material respects.

Financial Condition:

The Sheriff collected 2014 taxes of \$6,126,304 for the districts, retaining commissions of \$250,634 to operate the Sheriff's office. The Sheriff distributed 2014 taxes of \$5,874,587 to the districts.

Report Comments:

- 2014-001 The Sheriff Did Not Make Deposits Intact Or In A Timely Manner
- 2014-002 The Sheriff Did Not Pay Correct Interest Amounts To The School District And Fee Account Monthly
- 2014-003 The Sheriff Did Not Transfer Old Outstanding Check To Escrow Account
- 2014-004 The Sheriff Did Not Turn Over Prior Year Delinquent Franchises Taxes
- 2014-005 The Sheriff Did Not Settle Due To/Due From Amounts From Prior Tax Audits
- 2014-006 The Sheriff's Office Lacks Segregation Of Duties Over Receipts And Disbursements

Deposits:

The Sheriff's deposits were insured and collateralized by bank securities.

CONTENTS

PAGE

INDEPENDENT AUDITOR'S REPORT	1
SHERIFF'S SETTLEMENT - 2014 TAXES	4
NOTES TO FINANCIAL STATEMENT	5
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	9
COMMENTS AND RECOMMENDATIONS	13



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky
Honorable Matthew G. Bevin, Governor
William M. Landrum III, Secretary
Finance and Administration Cabinet
Honorable John McFarland, Gallatin County Judge/Executive
Honorable Josh Neale, Gallatin County Sheriff
Members of the Gallatin County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the Gallatin County Sheriff's Settlement - 2014 Taxes for the period April 16, 2014 through April 15, 2015 - Regulatory Basis, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Guide for Sheriff's Tax Settlements* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



To the People of Kentucky
Honorable Matthew G. Bevin, Governor
William M. Landrum III, Secretary
Finance and Administration Cabinet
Honorable John McFarland, Gallatin County Judge/Executive
Honorable Josh Neale, Gallatin County Sheriff
Members of the Gallatin County Fiscal Court

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County Sheriff on the basis of the accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County Sheriff, as of April 15, 2015, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the taxes charged, credited, and paid for the period April 16, 2014 through April 15, 2015 of the Gallatin County Sheriff, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 04, 2016 on our consideration of the Gallatin County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Gallatin County Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Gallatin County Sheriff's internal control over financial reporting and compliance.

To the People of Kentucky
Honorable Matthew G. Bevin, Governor
William M. Landrum III, Secretary
Finance and Administration Cabinet
Honorable John McFarland, Gallatin County Judge/Executive
Honorable Josh Neale, Gallatin County Sheriff
Members of the Gallatin County Fiscal Court

Other Reporting Required by *Government Auditing Standards* (Continued)

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discusses the following report comments:

- 2014-001 The Sheriff Did Not Make Deposits Intact Or In A Timely Manner
- 2014-002 The Sheriff Did Not Pay Correct Interest Amounts To The School District And Fee Account Monthly
- 2014-003 The Sheriff Did Not Transfer Old Outstanding Check To Escrow Account
- 2014-004 The Sheriff Did Not Turn Over Prior Year Delinquent Franchises Taxes
- 2014-005 The Sheriff Did Not Settle Due To/Due From Amounts From Prior Tax Audits
- 2014-006 The Sheriff's Office Lacks Segregation Of Duties Over Receipts And Disbursements

Respectfully submitted,



Mike Harmon
Auditor of Public Accounts

February 04, 2016

GALLATIN COUNTY
JOSH NEALE, SHERIFF
SHERIFF'S SETTLEMENT - 2014 TAXES

For The Period April 16, 2014 Through April 15, 2015

<u>Charges</u>	<u>County Taxes</u>	<u>Special Taxing Districts</u>	<u>School Taxes</u>	<u>State Taxes</u>
Real Estate	\$ 349,171	\$ 1,036,490	\$ 2,594,870	\$ 488,780
Tangible Personal Property	155,901	264,805	631,284	549,258
Increases Through Exonerations	32	85	239	11,052
Franchise Taxes	47,996	74,239	212,762	
Additional Billings	701	1,924	5,219	960
Limestone, Sand and Mineral Reserves	1,695	4,494	12,626	2,323
Penalties	2,884	7,590	18,097	6,316
Adjusted to Sheriff's Receipt	(1,804)	(610)	(13)	(1,162)
Gross Chargeable to Sheriff	556,576	1,389,017	3,475,084	1,057,527
 <u>Credits</u>				
Exonerations	13,530	20,486	58,011	36,128
Discounts	8,409	21,344	52,946	17,445
Uncollected Franchise	16	23	66	
Delinquents:				
Real Estate	9,705	28,256	72,118	13,271
Tangible Personal Property	16	22	64	44
Total Credits	31,676	70,131	183,205	66,888
Taxes Collected	524,900	1,318,886	3,291,879	990,639
Less: Commissions *	22,308	54,549	131,675	42,102
Taxes Due	502,592	1,264,337	3,160,204	948,537
Taxes Paid	502,456	1,264,092	3,159,546	948,493
Refunds (Current and Prior Year)	136	245	658	44
 Due Districts or (Refunds Due Sheriff) as of Completion of Audit	 <u>\$ 0</u>	 <u>\$ 0</u>	 <u>\$ 0</u>	 <u>\$ 0</u>

* Commissions:

4.25% on	\$ 2,793,366
4% on	\$ 3,291,879
1% on	\$ 41,059

The accompanying notes are an integral part of this financial statement.

GALLATIN COUNTY
NOTES TO FINANCIAL STATEMENT

April 15, 2015

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

The Sheriff's office tax collection duties are limited to acting as an agent for assessed property owners and taxing districts. A fund is used to account for the collection and distribution of taxes. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

B. Basis of Accounting

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework. Basis of accounting refers to when charges, credits, and taxes paid are reported in the settlement statement. It relates to the timing of measurements regardless of the measurement focus.

Charges are sources of revenue which are recognized in the tax period in which they become available and measurable. Credits are reductions of revenue which are recognized when there is proper authorization. Taxes paid are uses of revenue which are recognized when distributions are made to the taxing districts and others.

C. Cash and Investments

KRS 66.480 authorizes the Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Deposits

The Gallatin County Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

GALLATIN COUNTY
NOTES TO FINANCIAL STATEMENT
April 15, 2015
(Continued)

Note 2. Deposits (Continued)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the Sheriff's deposits may not be returned. The Gallatin County Sheriff does not have a deposit policy for custodial credit risk but rather follows the requirements of KRS 41.240(4). As of April 15, 2015, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 3. Tax Collection Period

The real and personal property tax assessments were levied as of January 1, 2014. Property taxes were billed to finance governmental services for the fiscal year ended June 30, 2015. Liens are effective when the tax bills become delinquent. The collection period for these assessments was September 15, 2014 through April 15, 2015.

Note 4. Interest Income

The Gallatin County Sheriff earned \$68 as interest income on 2014 taxes. As of February 4, 2016, the Sheriff overpaid the school district \$34 and his fee account \$34 for interest earned on 2014 taxes.

Note 5. Sheriff's 10% Add-On Fee

The Gallatin County Sheriff collected \$33,073 of 10% add-on fees allowed by KRS 134.119(7). This amount was used to operate the Sheriff's office.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

The Honorable John McFarland, Gallatin County Judge/Executive
Honorable Josh Neale, Gallatin County Sheriff
Members of the Gallatin County Fiscal Court

Report On Internal Control Over Financial Reporting And On
Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*

Independent Auditor's Report

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Gallatin County Sheriff's Settlement - 2014 Taxes for the period April 16, 2014 through April 15, 2015 - Regulatory Basis and the related notes to the financial statement and have issued our report thereon dated February 04, 2016. The County Sheriff's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Gallatin County Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Gallatin County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Gallatin County Sheriff's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying comments and recommendations, we identified a certain deficiency in internal control that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying comments and recommendations as item 2014-006 to be a material weakness.



Report On Internal Control Over Financial Reporting And On
Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*
(Continued)

Internal Control Over Financial Reporting (Continued)

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying comments and recommendations as item 2014-005 to be a significant deficiency.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Gallatin County Sheriff's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying comments and recommendations as items 2014-001, 2014-002, 2014-003, and 2014-004.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mike Harmon", with a long horizontal line extending to the right.

Mike Harmon
Auditor of Public Accounts

February 04, 2016

COMMENTS AND RECOMMENDATIONS

GALLATIN COUNTY
JOSH NEALE, SHERIFF
COMMENTS AND RECOMMENDATIONS

For The Period April 16, 2014 Through April 15, 2015

STATE LAWS AND REGULATIONS:

2014-001 The Sheriff Did Not Make Deposits Intact Or In A Timely Manner

Deposits were not made intact and were not made daily. The Sheriff does not have a policy to ensure that deposits are made intact and on a daily basis. Deposits not made intact result in cash collected and checks collected not agreeing to the deposit ticket's cash and check totals. This increases the risk of undetected misstatements in receipts reporting due to errors or due to theft of funds because it cannot be easily determined which collections are cash or checks. KRS 68.210 authorizes the state local finance officer to prescribe a uniform system of accounts for counties, and the State Local Finance Officer Policy Manual for County Budgets requires that deposits be made intact and on a daily basis. We recommend the Sheriff implement procedures to ensure that deposits are made intact and on a daily basis.

Sheriff's Response: No response.

2014-002 The Sheriff Did Not Pay Correct Interest Amounts To The School District And Fee Account Monthly

The Sheriff did not make accurate interest payments to the school district and fee account monthly. During the 2014 tax year, the school district was overpaid interest by \$34 and the fee account was overpaid interest by \$34. During prior tax years, interest totaling \$99 was not paid to the school district, and interest totaling \$79 was not paid to the fee account. As a result, the Sheriff still owes the school district \$65 and the fee account \$45 for interest earned on tax collections.

The Sheriff does not have a policy to ensure that interest is paid to the school district and fee account accurately and on a monthly basis. This increases the risk that the school is not paid the amount due to them attributable to school tax collections.

KRS 134.140 states, in relevant part, "(2) As part of the monthly distribution of taxes to a district board of education as required by KRS 134.191, the sheriff shall pay to the board of education that part of the investment earnings for the month which are attributable to the investment of school taxes.... (4) In those counties where the office of sheriff is funded in whole or in part by fees and commissions, the sheriff may use investment earnings, other than those which must be paid to the board of education in compliance with subsection (2) of this section, to pay lawful expenses of his or her office."

We recommend the Sheriff pay the school district \$65 and the fee account \$45 for interest earned and comply with KRS 134.140 in the future.

Sheriff's Response: No response.

GALLATIN COUNTY
 JOSH NEALE, SHERIFF
 COMMENTS AND RECOMMENDATIONS
 For The Period April 16, 2014 Through April 15, 2015
 (Continued)

STATE LAWS AND REGULATIONS (CONTINUED):

2014-003 The Sheriff Did Not Transfer Old Outstanding Check To Escrow Account

The Sheriff had one check for \$4,453 from 2012 reported as outstanding as of the audit date. The Sheriff has not voided this outstanding check. Old outstanding checks that are not voided result in an overstated fund balance. KRS 393.110 requires the Sheriff to report annually to the Kentucky State Treasurer any unclaimed monies. After three years, if funds have not been claimed, the funds should be distributed to the Kentucky State Treasurer. We recommend the Sheriff report the unclaimed funds to the Kentucky State Treasurer, transfer the funds to a bank escrow account, and pay them to the Kentucky State Treasurer after they have been held for three years to ensure compliance with KRS 393.110.

Sheriff's Response: No response.

2014-004 The Sheriff Did Not Turn Over Prior Year Delinquent Franchises Taxes

The Sheriff had uncollected franchise taxes totaling \$6,837 for 2011 tax bill # 65494 and bill # 8537 and for 2012 tax bill # 8537. The Sheriff does not have a policy in place to ensure that delinquent franchise tax bills are turned over to the County Clerk. When delinquent franchise bills are not turned over to the County Clerk, the bills will go uncollected, resulting in a noncompliance with KRS 134.122. The County Clerk's Franchise Manual, prepared by the Department of Revenue, requires the Sheriff to turn over delinquent franchise tax bills to the County Clerk, as is required for delinquent property taxes. KRS 134.122 requires the Sheriff on April 15 to file all tax claims remaining in his possession with the County Clerk. We recommend the Sheriff turn over the prior year delinquent franchise taxes to the County Clerk and implement procedures to ensure that future delinquent franchise taxes are turned over to the County Clerk with the delinquent property taxes to ensure compliance with KRS 134.122.

Sheriff's Response: No response.

INTERNAL CONTROL - SIGNIFICANT DEFICIENCY:

2014-005 The Sheriff Did Not Settle Due To/Due From Amounts From Prior Tax Audits

The Sheriff did not distribute amounts due to other parties for the 2012 and 2013 tax audits as follows:

2012 - Add-On fees due to the fee account:	\$223
2013 - Commissions due to the fee account:	42
Taxes due to School district:	44
Taxes due to Library district:	45
Taxes due to Health district:	13
Taxes due to Extension district:	21

The Sheriff did not receive the amount of \$115 due from the County for the 2013 tax audit.

GALLATIN COUNTY
JOSH NEALE, SHERIFF
COMMENTS AND RECOMMENDATIONS
For The Period April 16, 2014 Through April 15, 2015
(Continued)

INTERNAL CONTROL - SIGNIFICANT DEFICIENCY (CONTINUED):

2014-005 The Sheriff Did Not Settle Due To/Due From Amounts From Prior Tax Audits (Continued)

The Sheriff does not have a policy to ensure that tax audit amounts are settled. Good internal controls dictate the Sheriff ensure that amounts due to or from others as a result of the tax audit be requested and distributed in a timely manner.

KRS 64.820 states, (1) "The fiscal court shall collect any amount due the county from county officials as determined by the audit of the official conducted pursuant to KRS 43.070 and 64.810 if the amount can be collected without suit. (2) In the event the fiscal court cannot collect the amount due the county from the county official without suit, the fiscal court shall then direct the county attorney to institute suit for the collection of the amount reported by the Auditor or certified public accountant to be due the county within ninety (90) days from the date of receiving the Auditor's or certified public accountant's report."

We recommend the Sheriff request the refund from the county and distribute the amounts due to others for the 2012 and 2013 tax audits.

Sheriff's Response: No response.

INTERNAL CONTROL - MATERIAL WEAKNESS:

2014-006 The Sheriff's Office Lacks Segregation Of Duties Over Receipts And Disbursements

The Sheriff's Office has a lack of segregation of duties over receipts and disbursements. The Sheriff's bookkeeper collects receipts, batches receipts to a daily collection report, prepares the deposit ticket, takes the deposit to the bank, prepares tax disbursement reports, prepares checks, signs the checks, and reconciles the bank account. There is no independent review in place. Adequate segregation of duties over receipts and disbursements protects employees in their day-to-day functions, and it reduces the risk of undetected misappropriation of assets and/or inaccurate financial reporting.

We recommend the Sheriff either segregate duties over receipts and disbursements or implement compensating controls. Examples of compensating controls would require the Sheriff or a designee not involved in these duties to:

- Review deposit tickets to ensure they agree with daily collection reports.
- Review disbursement checks to ensure they agree to the corresponding monthly tax distribution reports.
- Review bank reconciliations to ensure they account for all receipts and disbursements activity.

Reviews should be documented by initials of reviewer on the deposit tickets, daily collection reports, checks, monthly distribution reports, and bank reconciliations.

Sheriff's Response: No response.

