

**REPORT OF THE AUDIT OF THE
GREENUP COUNTY
SHERIFF'S SETTLEMENT - 2015 TAXES**

**For The Period
April 17, 2015 Through April 15, 2016**



**MIKE HARMON
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EXECUTIVE SUMMARY
AUDIT OF THE
GREENUP COUNTY
SHERIFF'S SETTLEMENT - 2015 TAXES

For The Period
April 17, 2015 Through April 15, 2016

The Auditor of Public Accounts has completed the audit of the Sheriff's Settlement - 2015 Taxes for the Greenup County Sheriff for the period April 17, 2015 through April 15, 2016. 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 2015 taxes of \$24,144,508 for the districts, retaining commissions of \$779,675 to operate the sheriff's office. The sheriff distributed 2015 taxes of \$23,328,053 to the districts. Taxes of \$436 are due to the districts from the sheriff and refunds of \$70 are due to the sheriff from the taxing districts.

Report Comments:

- 2015-001 The Sheriff Has Not Collected Receivables Or Paid Liabilities Of The 2014 Tax Year
- 2015-002 The Sheriff Has Not Collected Receivables Or Paid Liabilities Of The 2013, 2012, 2011, And 2010 Tax Years
- 2015-003 The Sheriff's Office Lacks Adequate Segregation Of Duties

Deposits:

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

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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky

The Honorable Matthew G. Bevin, Governor

William M. Landrum III, Secretary

Finance and Administration Cabinet

The Honorable Robert Carpenter, Greenup County Judge/Executive

The Honorable Keith Cooper, Greenup County Sheriff

Members of the Greenup County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the Greenup County Sheriff's Settlement - 2015 Taxes for the period April 17, 2015 through April 15, 2016 - 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

The Honorable Matthew G. Bevin, Governor

William M. Landrum III, Secretary

Finance and Administration Cabinet

The Honorable Robert Carpenter, Greenup County Judge/Executive

The Honorable Keith Cooper, Greenup County Sheriff

Members of the Greenup 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 Greenup County Sheriff on the basis of 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 taxes charged, credited, and paid of the Greenup County Sheriff, for the period April 17, 2015 through April 15, 2016.

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 17, 2015 through April 15, 2016 of the Greenup 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 April 18, 2018, on our consideration of the Greenup 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 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 Greenup County Sheriff's internal control over financial reporting and compliance.

To the People of Kentucky

The Honorable Matthew G. Bevin, Governor

William M. Landrum III, Secretary

Finance and Administration Cabinet

The Honorable Robert Carpenter, Greenup County Judge/Executive

The Honorable Keith Cooper, Greenup County Sheriff

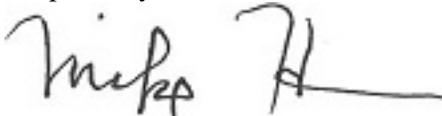
Members of the Greenup County Fiscal Court

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 discuss the following report comments:

- 2015-001 The Sheriff Has Not Collected Receivables Or Paid Liabilities Of The 2014 Tax Year
- 2015-002 The Sheriff Has Not Collected Receivables Or Paid Liabilities Of The 2013, 2012, 2011, And 2010 Tax Years
- 2015-003 The Sheriff's Office Lacks Adequate Segregation Of Duties

Respectfully submitted,

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

Mike Harmon
Auditor of Public Accounts

April 18, 2018

GREENUP COUNTY
KEITH COOPER, SHERIFF
SHERIFF'S SETTLEMENT - 2015 TAXES

For The Period April 17, 2015 Through April 15, 2016

<u>Charges</u>	<u>County Taxes</u>	<u>Special Taxing Districts</u>	<u>School Taxes</u>	<u>State Taxes</u>
Real Estate	\$ 3,684,626	\$ 3,894,414	\$ 10,704,725	\$ 1,571,763
Tangible Personal Property	397,407	689,567	753,406	445,525
Fire Protection	2,841			
Increases Through Exonerations	1,608	1,477	4,235	900
Franchise Taxes	649,622	522,953	1,458,396	
Additional Billings	8,635	10,202	23,388	4,513
Oil and Gas Property Taxes	88,866	85,449	255,414	37,908
Penalties	22,341	23,623	64,009	9,736
Adjusted to Sheriff's Receipt	(8,038)	17	2	(1)
 Gross Chargeable to Sheriff	 <u>4,847,908</u>	 <u>5,227,702</u>	 <u>13,263,575</u>	 <u>2,070,344</u>
 <u>Credits</u>				
Exonerations	25,095	25,922	72,760	10,866
Discounts	64,277	73,603	180,010	32,555
Delinquents:				
Real Estate	139,203	148,672	404,096	59,344
Tangible Personal Property	6,336	4,942	11,881	5,459
 Total Credits	 <u>234,911</u>	 <u>253,139</u>	 <u>668,747</u>	 <u>108,224</u>
 Taxes Collected	 4,612,997	 4,974,563	 12,594,828	 1,962,120
Less: Commissions *	<u>196,052</u>	<u>211,419</u>	<u>288,814</u>	<u>83,390</u>
 Taxes Due	 4,416,945	 4,763,144	 12,306,014	 1,878,730
Taxes Paid	4,410,104	4,755,797	12,286,408	1,875,744
Refunds (Current and Prior Year)	<u>6,841</u>	<u>6,968</u>	<u>19,619</u>	<u>2,986</u>
 Due Districts or (Refund Due Sheriff) as of Completion of Audit	 <u>\$ 0</u>	 <u>\$ 379</u>	 <u>\$ (13)</u>	 <u>\$ 0</u>
		**	***	

*, **, and *** see next page

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

GREENUP COUNTY
 KEITH COOPER, SHERIFF
 SHERIFF'S SETTLEMENT - 2015 TAXES
 For The Period April 17, 2015 Through April 15, 2016
 (Continued)

* Commissions:	
4.25% on	\$ 11,549,681
2.5% on	7,383,427
2% on	5,211,400
** Special Taxing Districts:	
Ambulance District	<u>\$ 379</u>
*** School Taxing Districts:	
Common School District	\$ (70)
Russell School District	<u>57</u>
Due Districts or (Refund Due Sheriff)	<u>\$ (13)</u>

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

GREENUP COUNTY
NOTES TO FINANCIAL STATEMENT

April 15, 2016

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 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 Greenup 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, 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.

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 Greenup County Sheriff does not have a deposit policy for custodial credit risk but rather follows the requirements of KRS 66.480(1)(d) and KRS 41.240. As of April 15, 2016, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

GREENUP COUNTY
NOTES TO FINANCIAL STATEMENT
April 15, 2016
(Continued)

Note 3. Tax Collection Period

A. Property Taxes

The real and personal property tax assessments were levied as of January 1, 2015. Property taxes were billed to finance governmental services for the fiscal year ended June 30, 2016. Liens are effective when the tax bills become delinquent. The collection period for these assessments was September 30, 2015 through April 15, 2016.

B. Oil Taxes

The tangible property tax assessments were levied as of January 1, 2015. Property taxes are billed to finance governmental services. Liens are effective when the tax bills become delinquent. The collection period for these assessments was November 13, 2015 through May 15, 2016.

C. Gas Taxes

The tangible property tax assessments were levied as of January 1, 2015. Property taxes are billed to finance governmental services. Liens are effective when the tax bills become delinquent. The collection period for these assessments was November 13, 2015 through May 15, 2016.

Note 4. Interest Income

The Greenup County Sheriff earned \$2,015 as interest income on 2015 taxes. The sheriff was in substantial compliance with his statutory responsibilities.

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

The Greenup County Sheriff collected \$107,932 of 10% add-on fees allowed by KRS 134.119(7). This amount was used to operate the sheriff's office.

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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*

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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Robert Carpenter, Greenup County Judge/Executive
The Honorable Keith Cooper, Greenup County Sheriff
Members of the Greenup 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 Greenup County Sheriff's Settlement - 2015 Taxes for the period April 17, 2015 through April 15, 2016 - Regulatory Basis and the related notes to the financial statement and have issued our report thereon dated April 18, 2018. The Greenup County Sheriff's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Greenup 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 Greenup County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Greenup County Sheriff's internal control.

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. *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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified a certain deficiency in internal control, which is described in the accompanying comments and recommendations as item 2015-003 that we consider to be a significant deficiency.



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)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Greenup 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 2015-001 and 2015-002.

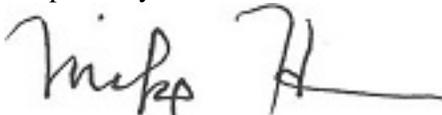
Sheriff's Responses to Findings

The Greenup County Sheriff's responses to the findings identified in our audit are described in the accompanying comments and recommendations. The Greenup County Sheriff's responses were not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on them.

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,



Mike Harmon
Auditor of Public Accounts

April 18, 2018

COMMENTS AND RECOMMENDATIONS

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GREENUP COUNTY
KEITH COOPER, SHERIFF
COMMENTS AND RECOMMENDATIONS

For The Period April 17, 2015 Through April 15, 2016

STATE LAWS AND REGULATIONS:

2015-001 The Sheriff Has Not Collected Receivables Or Paid Liabilities Of The 2014 Tax Year

The sheriff did not collect receivables and pay liabilities as determined by the audit of the 2014 tax year. The sheriff paid some of the liabilities with funds that were already in the account, and attempted to resolve some liabilities through the 2016 fee account and the 2016 tax account. Until the 2016 tax accounts have been audited, we are unable to verify that the amounts paid from these accounts are accurate; therefore, the following amounts remain unresolved as of the end of the 2015 tax year.

Receivables		Liabilities	
Maloneton VFD	\$ 4,710	County	\$ 62
		Common School	914
		Little Sandy VFD	69
		Load VFD	3,146

Furthermore, the ending account balance of \$517 was to be escrowed upon resolution of the above items and this has not occurred.

The sheriff has not ensured recommendations from the prior year audit were followed. Because the sheriff did not collect the amounts due, he has not been able to pay the amounts owed to taxing districts. By not collecting these receivables and paying these liabilities timely, entities have been deprived of funds owed to them. By not following the recommended collection and payment schedule per the 2014 audit, it is more difficult to determine the amounts that need to be collected and paid. KRS 64.820 states the county should collect any amount due from county officials as determined by audit. KRS 393.090 and KRS 393.110 require unclaimed account balances to be escrowed for three years, after which, if unclaimed, they are considered abandoned and sent to the Kentucky State Treasurer. We recommend the sheriff take the necessary action to collect the receivables that will enable him to pay the remaining liabilities of the 2014 tax account as listed above. Once this is completed, the remaining accounts balance should be escrowed for three years, then if unclaimed, turned over to the state as unclaimed property.

Sheriff's Response: These were performed May 2016 and October 2016 when your office finished the 2014 tax audit and told us what to pay and what to collect.

Auditor Reply: The sheriff has made subsequent payments, but they were made from the 2016 fee account and the 2016 tax account collections, rather than from collecting from the taxing district as shown above. The 2016 fee and tax accounts must be audited in order to verify the effect of the payments from the 2016 accounts; therefore, the amounts, as stated above, were the amounts due at the end of the 2015 tax year.

GREENUP COUNTY
 KEITH COOPER, SHERIFF
 COMMENTS AND RECOMMENDATIONS
 For The Period April 17, 2015 Through April 15, 2016
 (Continued)

2015-002 The Sheriff Has Not Collected Receivables Or Paid Liabilities Of The 2013, 2012, 2011, And 2010 Tax Years

This is repeat finding that was included in the prior year audit report as finding 2014-001.

The sheriff did not collect receivables and pay liabilities as determined by audits for the 2013, 2012, 2011, and 2010 tax years. The sheriff had previously paid some of the liabilities. The sheriff attempted to resolve some of the remaining liabilities by netting them with other years. The following cumulative amounts remain unresolved as of the end of the 2015 tax year.

Receivables		Liabilities	
Common School	\$ 5,566	County	\$ 2,591
Wurtland VFD	201	Load VFD	7,929
South Shore VFD	171		
Lloyd VFD	221		
Maloneton VFD	8,184		
Little Sandy VFD	896		
City of Wurtland	1,006		
City of Raceland	367		

Furthermore, the ending cumulative surplus of \$6,092 was to be escrowed upon resolution of the above items and this has not occurred.

The sheriff has not ensured recommendations from prior years' audits were followed. Because the sheriff did not collect the amounts due, he has not been able to pay the amounts owed to taxing districts. By not collecting these receivables and paying these liabilities timely, entities have been deprived of funds owed to them. By not following the recommended collection and payment schedules per the 2013, 2012, 2011, and 2010 audits, it is more difficult to determine the amounts that need to be collected and paid. KRS 64.820 states the county should collect any amount due from county officials as determined by audit. KRS 393.090 and KRS 393.110 require unclaimed account balances to be escrowed for three years, after which, if unclaimed, they are considered abandoned and sent to the Kentucky State Treasurer. We recommend the sheriff take the necessary action to collect the cumulative receivables that will enable him to pay the remaining cumulative liabilities of the 2013, 2012, 2011, and 2010 tax accounts as listed above. Once this is completed, the remaining account balances should be escrowed for three years, then if unclaimed, turned over to the state as unclaimed property.

Sheriff's Response: Still do not agree. [A representative of the auditor's office] changed figures performed by a CPA firm from Richmond, KY that had been approved by your office staff after your office staff reviewed their work. We collected and paid out at that time what the correct audit said to do. We sent letters to the districts advising them what had happened. We collected and disbursed what we could. We collected all but \$2793.00 of the wrong totals. I can't and won't force tax districts to pay the wrong amounts that aren't owed to us. The money belongs to the districts not the Sheriff's Dept.

Auditor Reply: The majority of the tax monies that need to be collected and distributed occurred in the 2012 tax cycle. Since 2012, all of the sheriff's tax settlement audits have been conducted by the Auditor of Public Accounts and not by a CPA firm. Amounts reported agree to the net tax amounts receivable and payable, having been appropriately adjusted for any amounts collected and paid based on the sheriff's records. Furthermore, it is solely the responsibility of the sheriff to collect and distribute tax monies properly and timely.

GREENUP COUNTY
KEITH COOPER, SHERIFF
COMMENTS AND RECOMMENDATIONS
For The Period April 17, 2015 Through April 15, 2016
(Continued)

INTERNAL CONTROL - SIGNIFICANT DEFICIENCY:

2015-003 The Sheriff's Office Lacks Adequate Segregation Of Duties

This is a repeat finding and was included in the prior year audit report as finding 2014-002.

The sheriff's office lacks adequate segregation of duties. The sheriff's office allows the bookkeeper to collect taxes, prepare deposits, prepare monthly tax reports, write checks to taxing districts, and reconcile the bank account. There are some reviews of the bookkeeper's work, but not enough documentation of the reviews to determine oversight is in place. The sheriff has not structured his office in a way that adequately segregates duties among employees, and has not provided sufficient oversight of the bookkeeper's work. Inadequate segregation of duties increases the risk of undetected misappropriation of assets or incorrect reporting. Internal controls and proper segregation of duties protects employees in the normal course of performing their daily responsibilities. Good internal controls dictate the same employee should not collect and deposit receipts and also should not process, report, and reconcile disbursements. We recommend the sheriff's office adequately segregate duties. A proper segregation of duties may not be possible with a limited number of employees, and in that case, the sheriff could take on the responsibility of reviewing the daily deposits, receipts and disbursements ledgers, monthly reports, and bank reconciliations prepared by another employee. These reviews must be documented in a way that indicates what was reviewed, by whom, and when, because signing off on inaccurate information does not provide internal control. The sheriff could also choose to prepare the bank reconciliations and other reports himself.

Sheriff's Response: Same every year. I will review your corrective actions.