REPORT OF THE AUDIT OF THE MARTIN COUNTY SHERIFF

For The Year Ended
December 31, 2016

MIKE HARMON
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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Bill Davis, Martin County Judge/Executive
The Honorable John Kirk, Martin County Sheriff
Members of the Martin County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Martin County, Kentucky, for the year ended December 31, 2016, 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 and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 County Fee Officials* 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.

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The Honorable Bill Davis, Martin County Judge/Executive
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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 Martin 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 Martin County Sheriff, as of December 31, 2016, 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 receipts, disbursements, and excess fees of the Martin County Sheriff for the year ended December 31, 2016, 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 September 13, 2018, on our consideration of the Martin County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control over financial reporting and compliance.

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

2016-001 The Martin County Sheriff Did Not Require The Depository Institution To Pledge Or Provide Sufficient Collateral To Protect Deposits And Did Not Enter Into A Written Agreement To Protect Deposits
2016-002 The Sheriff Lacks Adequate Segregation Of Duties
2016-003 The Martin County Sheriff Collected Franchise Penalties Which Resulted In The Overpayment Of Excess Fees To The Fiscal Court For Calendar Year 2016

Respectfully submitted,

Mike Harmon
Auditor of Public Accounts

September 13, 2018

MARTIN COUNTY
JOHN KIRK, SHERIFF
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2016

Receipts		
State - Kentucky Law Enforcement Foundation Program Fund (KLEFPF)		$ 9,655
State Fees For Services:		
Finance and Administration Cabinet	$ 18,086	
Sheriff Security Service	3,543	
Cabinet For Health And Family Services	260	21,889
Circuit Court Clerk:		
Fines and Fees Collected	3,896	
Court Ordered Payments	1,219	5,115
Fiscal Court		81,971
County Clerk - Delinquent Taxes		138,060
Commission On Taxes Collected		180,996
Fees Collected For Services:		
Auto Inspections	5,845	
Accident and Police Reports	2,160	
Serving Papers	14,172	
Carry Concealed Deadly Weapon Permits	3,725	25,902
Other:		
Add-On Fees	38,377	
Telecom Commissions	2,192	
Miscellaneous	2,992	43,561
Interest Earned		88
Total Receipts		507,237
Less: Statutory Maximum		79,386
Excess Fees		427,851
Less: Training Incentive Benefit		1,984
Excess Fees Due County for 2016		425,867
Payments to Fiscal Court - Monthly		425,867
Balance Due Fiscal Court at Completion of Audit		$ 0

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

MARTIN COUNTY
NOTES TO FINANCIAL STATEMENT

December 31, 2016

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. 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.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the sheriff as determined by the audit. KRS 134.192 requires the sheriff to settle excess fees with the fiscal court at the time he files his annual settlement with the fiscal court on or before September 1 of each year. KRS 64.830 requires an outgoing sheriff to settle excess fees with the fiscal court of his county by March 15 immediately following the expiration of his term of office.

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. Under this regulatory basis of accounting, receipts and disbursements are generally recognized when cash is received or disbursed, with the exception of accrual of the following items (not all-inclusive) at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2016 services
- Reimbursements for 2016 activities
- Tax commissions due from December tax collections
- Payments due other governmental entities for payroll
- Payments due vendors for goods or services provided in 2016

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the county treasurer in the subsequent year.

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).

D. Fee Pooling

The Martin County Sheriff's office is required by the fiscal court to participate in a fee pooling system. Fee officials who are required to participate in fee pooling deposit all funds collected into their official operating account. The fee official is responsible for paying all amounts collected for others. Residual funds are then paid to the county treasurer on a monthly basis. Invoices are submitted to the county treasurer to document operating expenses. The fiscal court pays all operating expenses for the fee official.

Note 2. Employee Retirement System and Other Post-Employment Benefits

The county official and employees have elected to participate, pursuant to KRS 78.530, in the County Employees Retirement System (CERS), which is administered by the Board of Trustees of the Kentucky Retirement Systems (KRS). This is a cost-sharing, multiple-employer, defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members. Benefit contributions and provisions are established by statute.

Nonhazardous covered employees are required to contribute five percent of their salary to the plan. Nonhazardous covered employees who begin participation on or after September 1, 2008 are required to contribute six percent of their salary to be allocated as follows: five percent will go to the member's account and one percent will go to the KRS insurance fund.

In accordance with Senate Bill 2, signed by the Governor on April 4, 2013, plan members who began participating on, or after, January 1, 2014, were required to contribute to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month to their own accounts. Nonhazardous covered employees contribute five percent of their annual creditable compensation. Nonhazardous members also contribute one percent to the health insurance fund which is not credited to the member's account and is not refundable. The employer contribution rate is set annually by the Board based on an actuarial valuation. The employer contributes a set percentage of the member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. A member's account is credited with a four percent employer pay credit. The employer pay credit represents a portion of the employer contribution.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Nonhazardous employees who begin participation on or after September 1, 2008 must meet the rule of 87 (member's age plus years of service credit must equal 87, and the member must be a minimum of 57 years of age) or the member is age 65, with a minimum of 60 months service credit.

The county's contribution rate for nonhazardous employees was 17.06 percent for the first six months and 18.68 percent for the last six months.

Health Insurance Coverage

CERS also provides post-retirement health care coverage as follows:

For members participating prior to July 1, 2003, years of service and respective percentages of the maximum contribution are as follows:

Years of Service	**% Paid by Insurance Fund**	**% Paid by Member through Payroll Deduction**
20 or more	100%	0%
15-19	75%	25%
10-14	50%	50%
4-9	25%	75%
Less than 4	0%	100%

MARTIN COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2016
(Continued)

Note 2. Employee Retirement System and Other Post-Employment Benefits (Continued)

As a result of House Bill 290 (2004 General Assembly), medical insurance benefits are calculated differently for members who began participation on or after July 1, 2003. Once members reach a minimum vesting period of ten years, non-hazardous employees whose participation began on or after July 1, 2003 earn ten dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount. This dollar amount is subject to adjustment annually based on the retiree cost of living adjustment, which is updated annually due to changes in the Consumer Price Index.

KRS issues a publicly available annual financial report that includes financial statements and required supplementary information on CERS. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

Note 3. Deposits

The Martin 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 Martin 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 December 31, 2016, all deposits were covered by FDIC insurance or a properly executed collateral security agreement. However, as of March 9, 2016, public funds were exposed to custodial credit risk because the bank did not adequately collateralize the sheriff’s deposits in accordance with the security agreement.

- Uncollateralized and Uninsured $1,694,433

Note 4. Drug Forfeiture Account

The Martin County Sheriff maintained an account for the receipt of proceeds from the confiscation, surrender, or sale of real and personal property involved in drug related convictions. These funds were to be used for the operation of the Martin Sheriff’s office in agreement with court orders. The balance in this account on January 1, 2016 was $913. During 2016, receipts of this account were $38,432 and disbursements were $12,934 leaving a balance of $26,411 as of December 31, 2016.

Note 5. Donation Account

The Martin County Sheriff maintained an account for receipts of donations. These funds are to be used for the operation of the sheriff’s office as established by KRS 61.310. The balance in this account on January 1, 2016 was $8,570. During 2016, receipts of this account were $5,380 and disbursements were $13,467, leaving a balance of $483 as of December 31, 2016.

Note 6. Evidence Account

The Martin County Sheriff maintained an account for seizing a large sum from two cases. This account was created to protect the large lump sum of money from these cases. Funds were deposited into this account awaiting court order's decision. During calendar year 2016, a total of $44,044 was disbursed as follows: $23,400 was deposited into the Drug Forfeiture account and $20,644 was released backed to the defendant. The balance in this account on January 1, 2016 was $0. During 2016, receipts of this account were $44,095 and disbursements were $44,044 leaving a balance of $51 as of December 31, 2016.

Note 7. On Behalf Payments

The Martin County Sheriff's office is required by the fiscal court to participate in a fee pooling system. Since the Martin County Sheriff is fee pooling, the Martin County Fiscal Court pays the Martin County Sheriff's statutory maximum as reflected on the Martin County Sheriff's financial statement. For the year ended December 31, 2016, the Martin County Fiscal Court's contributions recognized by the Martin County Sheriff included the amounts that were based on the statutory maximum as required by KRS 64.5275. The Martin County Sheriff recognized receipts from the fiscal court and disbursements for the statutory maximum of $79,386 and training incentive of $1,984 for the year ended December 31, 2016.

Note 8. Contingencies

The Martin County Sheriff is involved in multiple lawsuits that arose from the normal course of doing business. While individually they may not be significant, in the aggregate they could negatively impact the sheriff's financial position. Due to the uncertainty of the litigation, a reasonable estimate of the financial impact on the county cannot be made at this time.

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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 Bill Davis, Martin County Judge/Executive
The Honorable John Kirk, Martin County Sheriff
Members of the Martin 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 Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Martin County Sheriff for the year ended December 31, 2016, and the related notes to the financial statement and have issued our report thereon dated September 13, 2018. The Martin 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 Martin 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 Martin County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Martin County Sheriff's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control 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 Schedule of Findings and Responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 deficiencies described in the accompanying Schedule of Findings and Responses as items 2016-002 and 2016-003 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Martin 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Responses as item 2016-001.

Views of Responsible Official and Planned Corrective Action

The Martin County Sheriff's views and planned corrective action for the findings identified in our audit are included in the accompanying Schedule of Findings and Responses. The Martin 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

September 13, 2018

SCHEDULE OF FINDINGS AND RESPONSES

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MARTIN COUNTY
JOHN KIRK, SHERIFF
SCHEDULE OF FINDINGS AND RESPONSES

For The Year Ended December 31, 2016

STATE LAWS AND REGULATIONS:

2016-001 The Martin County Sheriff Did Not Require the Depository Institution To Pledge Or Provide Sufficient Collateral To Protect Deposits And Did Not Enter Into A Written Agreement To Protect Deposits

This is a repeat finding and was reported in the prior year audit report as finding 2015-001. On March 9, 2016, $1,694,133 of the sheriff's deposits of public funds in depository institutions were uninsured and unsecured. The Martin County Sheriff failed to enter into a written agreement with the depository institution to ensure collateralization of deposits until May 31, 2016.

The sheriff did not have a written agreement with the depository institution to pledge or provide collateral in an amount sufficient to secure deposits of public funds at all times. As a result, the sheriff exposed his official account to a potential loss of $1,694,133.

According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with Federal Deposit Insurance Corporation insurance, equals or exceeds the amount of public funds on deposit at all times.

We recommend the sheriff require the depository institution to pledge or provide collateral in an amount sufficient to secure deposits of public funds at all times.

Sheriff's Response: The Sheriff has already resolved this issue as the agreement was signed May 31, 2016.

INTERNAL CONTROL - MATERIAL WEAKNESSES:

2016-002 The Sheriff's Office Lacked Adequate Segregation Of Duties

This is a repeat finding and was reported in the prior year audit report as finding 2015-002. While reviewing the sheriff's internal control procedures, we identified a lack of adequate segregation of duties over receipts and disbursements. These control deficiencies are present because one employee's duties include the preparing and reviewing of receipts and disbursements ledger, monthly reconciliations, and quarterly reports.

According to the sheriff, due to the entity's diversity of official operations, small size, and budget restrictions, the sheriff has limited options for establishing an adequate segregation of duties. Lack of oversight could result in undetected misappropriation of assets and inaccurate financial reporting to external agencies such as the Department for Local Government.

A proper segregation of duties over these tasks or the implementation of compensating controls, when limited by the number of staff, is essential for providing protection against the misappropriation of assets and inaccurate financial reporting. Additionally, proper segregation of duties protects employees in the normal course of performing their daily responsibilities.

We recommend the sheriff design and implement internal control procedures to ensure adequate segregation of duties.

Sheriff's Response: Due to budgetary restrictions for staffing, we have limited options for segregating duties any further. We have separated responsibilities and oversight wherever possible and will work toward further separation as funding permits. We will continue to develop compensating controls to offset potential risks.

MARTIN COUNTY
JOHN KIRK, SHERIFF
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended December 31, 2016
(Continued)

INTERNAL CONTROL - MATERIAL WEAKNESSES: (Continued)

2016-003 The Martin County Sheriff Collected Franchise Penalties Which Resulted In The Overpayment Of Excess Fees To The Fiscal Court For Calendar Year 2016

On April 11, 2016, the Martin County Sheriff's fee account received add-on fees of $32,009 from the 2015 tax account. These add-on fees should not have been collected and are due back to the 2015 tax account. The error was initiated when the Martin County Clerk's office incorrectly prepared a franchise bill. The bill was a 2013 amended franchise bill but was created as a 2014 franchise bill. The sheriff's office billed the amount of the original assessment instead of the amended assessment and collected payment on June 3, 2015. The sheriff's office caught the mistake, then billed the taxpayer for the corrected 2013 amended franchise bill. The clerk's office then received the 2014 certification (certified May 12, 2015) for the same taxpayer. The sheriff's office applied the June 3, 2015 payment for the incorrect bill to the new bill. The sheriff's office applied penalties of 21 percent to the bill even though the new bill was paid within 30 days of the certification date. This resulted in the Martin County Sheriff's office incorrectly charging add-on fees to a franchise taxpayer. Instead of refunding the taxpayer with add-on fees from the tax account, the sheriff collected the full amount of the refund (the tax due, penalties, interest, and add-on fees) from the taxing districts in order to refund the taxpayer, causing the taxing districts to not receive all of the 2015 taxes that were owed. The sheriff paid the add-on fees to the fee account and subsequently turned the money over to the fiscal court as excess fees. This left the taxing districts $32,009 short for the 2015 tax period.

The sheriff did not have proper internal controls in place to verify the accuracy of franchise tax bills before mailing the bills to taxpayers. The sheriff's staff did not know the taxpayer should not have been charged penalties, interest, and add-on fees when the error occurred. As a result, the sheriff overpaid excess fees in the amount of $32,009 to the fiscal court.

The errors occurred due to lack of internal controls and oversight by the sheriff of the tax collection process. Internal controls and proper segregation of duties protect employees and the sheriff in the normal course of performing their daily responsibilities. Proper internal controls would prevent and detect errors before they occur. We recommend the sheriff request the fiscal court reimburse his office for the overpayment of excess fees. Upon receipt the sheriff should refund the taxing districts.

Sheriff's Response: This is a continuation of a prior year item that occurred shortly after taking office. We did not have access to the prior sheriff's records and relied on the Clerk's Office for the billing information that caused the original error. Our staff now has procedures in place to review accuracy of all franchise bills prior to sending them out. According to the Sheriff's tax manual, a 10% penalty is allowed after 30 days for franchise bills. We had also consulted with an APA auditor to ensure this was appropriate. This penalty was turned over to the fiscal court with all other fees. We have already asked for this to be refunded back, but will follow up with the new fiscal court.

Auditor's Reply: While the sheriff's tax manual does allow penalties and interest on bills paid late, the errors occurred because a bill was created, mailed, and collected in error.