

**REPORT OF THE AUDIT OF THE
TODD COUNTY
SHERIFF**

**For The Period January 5, 2015
Through December 31, 2015**



**MIKE HARMON
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EXECUTIVE SUMMARY

AUDIT OF THE TODD COUNTY SHERIFF

**For The Period January 5, 2015
Through December 31, 2015**

The Auditor of Public Accounts has completed the Todd County Sheriff's audit for the period January 5, 2015 through December 31, 2015. Based upon the audit work performed, the financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees in conformity with the regulatory basis of accounting.

Financial Condition:

Excess fees increased by \$19,577 from the prior year, resulting in excess fees of \$301,000 as of December 31, 2015. Receipts increased by \$14,244 from the prior year and disbursements decreased by \$5,333.

Report Comments:

- 2015-001 The Todd County Sheriff Did Not Process Daily Receipts Properly
- 2015-002 The Todd County Sheriff's Office Lacks Adequate Segregation Of Duties Over Receipts And Reconciliations
- 2015-003 The Todd County Sheriff's Quarterly Financial Report Was Not Materially Accurate

Deposits:

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

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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Daryl Greenfield, Todd County Judge/Executive
The Honorable Tracy White, Todd County Sheriff
Members of the Todd 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 Todd County, Kentucky, for the period January 5, 2015 through December 31, 2015, 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, which is a basis of accounting other than accounting principles generally accepted in the United States of America. 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.



The Honorable Daryl Greenfield, Todd County Judge/Executive
The Honorable Tracy White, Todd County Sheriff
Members of the Todd 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 Todd 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 Todd County Sheriff, as of December 31, 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 receipts, disbursements, and excess fees of the Todd County Sheriff for the year ended December 31, 2015, 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 December 13, 2016 on our consideration of the Todd 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 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.

The Honorable Daryl Greenfield, Todd County Judge/Executive
The Honorable Tracy White, Todd County Sheriff
Members of the Todd 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:

- 2015-001 The Todd County Sheriff Did Not Process Daily Receipts Properly
- 2015-002 The Todd County Sheriff's Office Lacks Adequate Segregation Of Duties Over Receipts And Reconciliations
- 2015-003 The Todd County Sheriff's Quarterly Financial Report Was Not Materially Accurate

Respectfully submitted,

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

Mike Harmon
Auditor of Public Accounts

December 13, 2016

TODD COUNTY
TRACY WHITE, SHERIFF
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2015

Receipts

State - Kentucky Law Enforcement Foundation Program Fund (KLEFPF)		\$ 9,975
State Fees For Services:		
Finance and Administration Cabinet	\$ 67,635	
Sheriff Security Service	7,172	
Cabinet For Health And Family Services	<u>153</u>	74,960
Circuit Court Clerk:		
Fines and Fees Collected	10,782	
Court Ordered Payments	<u>25</u>	10,807
Fiscal Court		78,196
County Clerk - Delinquent Taxes		12,590
Commission On Taxes Collected		155,756
Fees Collected For Services:		
Auto Inspections	5,670	
Accident and Police Reports	595	
Serving Papers	12,933	
Carrying Concealed Deadly Weapon Permits	<u>5,674</u>	24,872
Other:		
Add-On Fees	14,004	
Miscellaneous	<u>503</u>	14,507
Interest Earned		<u>45</u>
Total Receipts		381,708

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

TODD COUNTY
 TRACY WHITE, SHERIFF
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
 For The Year Ended December 31, 2015
 (Continued)

Disbursements

Operating Disbursements:

Other Charges-

Serving Papers Fees

\$ 2,810

Jury Meals

72

Total Disbursements

\$ 2,882

Net Receipts

378,826

Less: Statutory Maximum

76,841

Excess Fees

301,985

Less: Training Incentive Benefit

985

Excess Fees Due County for 2015

301,000

Payments to Fiscal Court - Monthly

293,852

Balance Due Fiscal Court at Completion of Audit *

\$ 7,148

* - The sheriff presented a check to the fiscal court for excess fees due from calendar year 2015 on December 13, 2016 for \$7,148.

TODD COUNTY
NOTES TO FINANCIAL STATEMENT

December 31, 2015

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 2015 services
- Reimbursements for 2015 activities
- Tax commissions due from December tax collections
- Payments due other governmental entities for payroll
- Payments due vendors for goods or services provided in 2015

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).

TODD COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2015
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

D. Fee Pooling

The Todd 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 in the County Employees Retirement System (CERS), pursuant to KRS 78.530 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 the plan. The county's contribution rate for nonhazardous employees was 17.67 percent for the first six months and 17.06 percent for the last six months.

In accordance with Senate Bill 2, signed by the Governor on April 4, 2014, 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. Members contribute five percent (nonhazardous) of their annual creditable compensation and 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 (nonhazardous) 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.

TODD COUNTY
 NOTES TO FINANCIAL STATEMENT
 December 31, 2015
 (Continued)

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

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%

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 Todd 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 Todd 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, 2015, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

TODD COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2015
(Continued)

Note 4. Drug Enforcement Fund

The sheriff's office established a drug enforcement fund to account for monies received from court ordered forfeitures in connection with drug related arrests. The beginning balance as of January 5, 2015 was \$1,366. During the period January 5, 2015 through December 31, 2015, receipts were \$56,741 and disbursements were \$48,768. The fund balance as of December 31, 2015 was \$9,339.

Note 5. Donations

The sheriff's office was awarded funds by the Todd County drug enforcement fund. These funds are to be used to equip and maintain the sheriff's vehicles with mobile data terminals. The beginning balance in the donation fund was \$0 on January 1, 2015. During the period January 5, 2015 through December 31, 2015, receipts were \$5,670 and disbursements were \$4,960. The fund balance as of December 31, 2015 was \$710.

Note 6. On Behalf Payments

The Todd County Sheriff's office is required by the fiscal court to participate in a fee pooling system. Since the Todd County Sheriff is fee pooling, the Todd County Fiscal Court pays the Todd County Sheriff's statutory maximum as reflected on the Todd County Sheriff's financial statement. For the period January 5, 2015 through December 31, 2015, the Todd County Fiscal Court's contributions recognized by the Todd County Sheriff included the amounts that were based on the statutory maximum as required by KRS 64.5275. The Todd County Sheriff recognized receipts from fiscal court and disbursements for statutory maximum of \$76,841 and training incentive of \$985 for the period January 5, 2015 through December 31, 2015.

Note 7. Commitments and Contingencies

The sheriff is involved in a lawsuit that arose from the normal course of doing business. While the outcome of this lawsuit may be significant, due to the uncertainty of the litigation, a reasonable estimate 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*



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Daryl Greenfield, Todd County Judge/Executive
The Honorable Tracy White, Todd County Sheriff
Members of the Todd 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 Todd County Sheriff for the period January 5, 2015 through December 31, 2015, and the related notes to the financial statement and have issued our report thereon dated December 13, 2016. The Todd 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 Todd 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 Todd County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Todd County Sheriff's internal control.

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 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 comments and recommendations as items 2015-001, 2015-002, and 2015-003 to be material weaknesses.



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 Todd 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 comments and recommendations as item 2015-001.

Sheriff's Responses to Findings

The Todd County Sheriff's responses to the findings identified in our audit are described in the accompanying comments and recommendations. The 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

December 13, 2016

COMMENTS AND RECOMMENDATIONS

TODD COUNTY
TRACY WHITE, SHERIFF
COMMENTS AND RECOMMENDATIONS

For The Period January 5, 2015 Through December 31, 2015

FINANCIAL STATEMENT FINDINGS:

2015-001 The Todd County Sheriff Did Not Process Daily Receipts Properly

The Todd County Sheriff's office did not perform daily checkout procedures for the last five months of the year and was not making deposits timely. Only manual receipts and a receipts ledger were being maintained by the former bookkeeper for the months of August through December 2015. Some of the deposits were also not being deposited into the bank until approximately two weeks after the money had been collected. The sheriff failed to ensure the bookkeeper was following the required daily checkout procedures. Without daily checkout procedures, the sheriff cannot ensure that sufficient documentation is maintained to substantiate timely, intact deposits and accurate posting to the receipts ledger.

KRS 68.210 gives the State Local Finance Officer the authority to prescribe a uniform system of accounts. This uniform system of accounts, as outlined in the Department for Local Government's *County Budget Preparation and State Local Finance Officer Policy Manual*, requires all public officials to prepare daily checkout sheets and deposit receipts intact and daily into a federally insured financial institution.

We recommend the sheriff ensure checkout sheets are prepared daily and agree to the manual receipts and amounts entered into the receipts ledger. We also recommend deposits be made intact daily.

Sheriff's Response: The former bookkeeper failed to perform this job duty even after being advised to do so. On December 19, 2015 the former bookkeeper was terminated for failing to perform this and other job duties.

2015-002 The Todd County Sheriff's Office Lacks Adequate Segregation Of Duties Over Receipts And Reconciliations

The Todd County Sheriff has not implemented proper segregation of duties over the account processes for collecting receipts and preparing reconciliations. The bookkeeper is the only person responsible for collecting money from customers, preparing the daily checkout sheets, preparing the daily deposits, recording receipts to the ledgers, and preparing monthly reconciliations.

A lack of segregation of duties exists over receipts and reconciliations at the sheriff's office because a limited number of employees are available to properly segregate these job duties. A lack of segregation of duties could result in the undetected misappropriation of assets and inaccurate financial reporting to external agencies such as the Department for Local Government.

Segregation of duties or the implementation of compensating controls, when needed because the number of staff is limited, is essential for providing protection to employees in the normal course of performing their duties and can also help prevent inaccurate financial reporting and misappropriation of assets.

We recommend the sheriff segregate the duties over receipts and reconciliations in order to adequately protect employees in the normal course of performing their duties and to help prevent misappropriation of assets and inaccurate financial reporting. If the sheriff cannot segregate duties, we recommend the sheriff implement compensating controls over these processes to mitigate the risks.

Sheriff's Response: The Todd County Sheriff's Office does not have the funds to hire additional office staff to eliminate this problem. Also compensating controls have been implemented to assist in solving this issue.

TODD COUNTY
TRACY WHITE, SHERIFF
COMMENTS AND RECOMMENDATIONS
For The Period January 5, 2015 Through December 31, 2015
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2015-003 The Todd County Sheriff's Quarterly Financial Report Was Not Materially Accurate

The Todd County Sheriff's fourth quarterly financial report for calendar year 2015 was materially misstated. Fee receipts were understated by \$123,000 and disbursements were overstated by \$206,000. The sheriff fired the bookkeeper on December 18, 2015, leaving a new bookkeeper responsible for preparing the year-end report. The sheriff failed to ensure the fourth quarterly financial report completed by the new bookkeeper was complete and accurate. By not having a materially accurate financial statement, the sheriff's fourth quarterly financial report submitted to the Department for Local Government did not accurately report the financial activities of the sheriff's office for calendar year 2015.

Good internal controls require the fourth quarterly financial report be supported by the receipts and disbursements ledgers, which are reconciled to the bank records. By doing so, the bookkeeper can ensure that reports are accurate and that all financial information has been included. We recommend the sheriff ensure all receipts and disbursements on the ledgers be properly reported on the quarterly financial reports to ensure proper reporting to the Department for Local Government.

Sheriff's Response: The new bookkeeper was hired and was not familiar with all office processes. From the time the new bookkeeper was hired and the time this report was submitted, the new bookkeeper has now since learned the process.

