



Auditor of Public Accounts  
Mike Harmon

FOR IMMEDIATE RELEASE

Contact: **Michael Goins**  
[Michael.Goins@ky.gov](mailto:Michael.Goins@ky.gov)  
502.564.5841  
502.209.2867

### **Harmon Releases Audit of Bullitt County Fiscal Court**

**FRANKFORT, Ky.** – State Auditor Mike Harmon has released the audit of the financial statement of the Bullitt County Fiscal Court for the fiscal year ended June 30, 2020. State law requires annual audits of county fiscal courts.

Auditing standards require the auditor’s letter to communicate whether the financial statement presents fairly the receipts, disbursements, and changes in fund balances of the Bullitt County Fiscal Court in accordance with accounting principles generally accepted in the United States of America. The fiscal court’s financial statement did not follow this format. However, the fiscal court’s financial statement is fairly presented in conformity with the regulatory basis of accounting, which is an acceptable reporting methodology. This reporting methodology is followed for 115 of 120 fiscal court audits in Kentucky.

As part of the audit process, the auditor must comment on noncompliance with laws, regulations, contracts, and grants. The auditor must also comment on material weaknesses involving internal control over financial operations and reporting.

The audit contains the following comments:

**The Bullitt County employee timesheets do not reflect actual hours worked:** This is a repeat finding and was included in the prior year audit report as Finding 2019-001. Bullitt County employee timesheets do not accurately reflect actual hours worked by employees. The following weaknesses were noted during testing procedures and auditee staff inquiry:

- Most employees work from 8:00 a.m. until 4:00 p.m. daily. The employees leave during this period for a lunch break. However, the employees’ timesheets show time worked of 8 hours each day, which would include the lunch break. So employees that are paid on an hourly basis are being paid for time not spent working.

- Salaried employees who work overtime do not account for overtime worked on their timesheets because the county will not compensate them for their overtime. They track their own overtime hours earned and take that time off later.

The county's personnel policy is not clear in defining what hours constitute a full work day, including breaks and lunch. If the county wants to allow employees to work through lunch and be paid for that, there needs to be a policy in place to allow the employee and employer to enter into a mutual agreement for such an arrangement.

Without a clear definition of when employees are on work time versus break time, employees could end up being paid for hours not actually worked. Also, the county's personnel policy does not require salaried employees to be paid for overtime earned, resulting in a possible noncompliance with state law for salaried employees who are not exempt from overtime.

KRS 337.355 states, "[e]mployers, except those subject to the federal railway labor act, shall grant their employees a reasonable period for lunch, and such time shall be as close to the middle of the employee's scheduled work shift as possible. In no case shall an employee be required to take a lunch period sooner than three (3) hours after his work shift commences, nor more than five (5) hours from the time his work shift commences. This section shall not be construed to negate any provision of a collective bargaining agreement or mutual agreement between the employee and employer."

KRS 337.320 requires the following records to be kept by an employer for each employee:

- The amount paid each pay period to each employee,
- The hours worked each day and each week by each employee, and
- Such other information as the commissioner requires.

We recommend the fiscal court implement the following procedures:

- Review the personnel policy to ensure it clearly states what defines a work day, including breaks and lunch, and that hourly employees only get paid for actual hours worked as documented on timesheets.
- Review each salaried employee's job duties, and if the employee is deemed exempt from overtime, then document the assessment and conclusion in the employee's personnel file.
- Ensure all employee timesheets reflect actual hours worked, including overtime earned and any leave taken.

*County Judge/Executive's Response: We have resolved this issue by adopting a new Employee Handbook.*

**The Bullitt County Fiscal Court did not have adequate controls over the fuel fob system:** This is a repeat finding and was included in the prior year audit report as Finding 2019-003. The Bullitt County Fiscal Court did not have adequate controls over the use of fuel by county employees at the county's fuel station. The county fuel station utilizes a fob system to track fuel usage that requires a fob and the employee's PIN number. During Fiscal Year 2020, approximately \$108,289 of fuel was dispensed through use of the fuel fob system in order for the county to operate its equipment and vehicles.

All employees are assigned a fuel fob and PIN number to dispense fuel with the exception of the road department. Due to the need for all employees to have access to all road department vehicles and equipment, each piece of equipment or vehicle is assigned its own fuel fob. Road department employees are still required to enter their own unique PIN number.

There were no set policies or procedures for the following:

- Authorization to request new fuel fobs or PIN numbers for employees to allow them access to the fuel station.
- Reconciling fuel transactions to the monthly statement received from the vendor by each department.
- Correcting reconciliation errors when noted.
- Cancelling PIN numbers for employees when they are no longer county employees.
- Maintaining an inventory of inactive fuel fobs or fuel fobs assigned to employees.
- Ensuring that each employee was assigned their own PIN and, when applicable, their own fuel fob.
- One department allowed all employees to use the same PIN number.

Review of the internal controls over the use of fuel by county employees at the county's fuel station shows a lack of controls and a breakdown in communication within the county concerning the management of the fuel station and fuel fob system. Failure to implement and monitor controls over the use of the fuel station and the fuel fob system by county employees at the county's fuel station leaves this process vulnerable to threats of fraud, waste, and abuse and could result in the misappropriation of assets.

Good internal controls for the fuel station and fuel fob system should require policies to authorize the use of the fuel station and fuel fob system be implemented and monitored. Fuel transactions on invoices should be reviewed and reconciled to source documents and analyzed for accuracy, compliance with budget amounts and unusual trends. This review should be documented with any errors and their subsequent correction noted. Unique PIN numbers should be assigned to each employee and fuel fob assignments should be tracked to maintain the fuel fob system's integrity and to ensure fuel fobs and PIN numbers are accounted for and deactivated when circumstances warrant.

It is recommended the fiscal court work to implement policies and monitor control procedures over the county's fuel station and fuel fob system to mitigate the risk resulting from the lack of controls and oversight over the fuel station and fuel fob system.

*County Judge/Executive's Response: We have gone to [vendor name redacted] with our vehicles and each car will have its own fuel card. Only FOB's will be used by the Road Department for the large vehicles and the Jail.*

**The Bullitt County Detention Center did not have segregation of duties over the jail commissary fund:** This is a repeat finding and was included in the prior year audit report as Finding 2019-004. The Bullitt County Detention Center lacked adequate segregation of duties over the accounting functions related to the jail commissary fund. The former bookkeeper collected

funds, issued receipts, posted transactions to the ledgers, and performed the monthly bank reconciliations. Checkout sheets were prepared by the former bookkeeper as well as making the deposits. In addition, two kiosk machines were reconciled by the former bookkeeper with no documentation by the jailer or other designee that the amount of cash was properly recorded and deposited. Deposits were not made daily and receipts issued were not accounted for in numerical sequence (see also Finding 2020-004). For disbursements, the former bookkeeper prepared all checks and posted to the ledger. The invoices were not stamped with received date or cancelled when paid. There was not always documentation that invoices or other supporting documents were approved prior to payment; however, two signatures are required. Oversight by either the jailer or another employee was not documented for these activities.

The jailer did not implement adequate policies and procedures to ensure effective internal controls to ensure proper segregation of duties. A lack of segregation of duties increases the risk of misappropriation of assets, errors, and inaccurate financial reporting.

Good internal controls dictate that the collection of receipts, recording of transactions, and financial reporting functions be segregated in order to reduce the opportunity for the misappropriation of assets and inaccurate financial reporting. Adequate segregation of duties would prevent the same person from having a significant role in receiving cash, recording transactions, and reporting financial information. If segregation of duties is not possible, implementation of strong compensating controls is essential for providing protection from asset misappropriation and inaccurate financial reporting.

We recommend the detention center segregate duties where possible. If segregation of duties is not possible, the detention center should offset the lack of adequate segregation of duties by implementing compensating controls, such as periodically performing surprise cash counts, reviewing the bank reconciliations, and comparing the daily deposits to the daily checkouts and the receipts ledger, reconciling any differences. In addition, there should be a comparison of the monthly reports to the receipts and disbursements ledgers for accuracy by someone other than the preparer. Initialing and dating the bank reconciliations, bank deposits, daily checkout sheets, receipts and disbursements ledgers, and reports can document this review.

*County Jailer's Response: The Jailer will implement a monthly audit at his discretion. The kiosk machines will be reconciled every Wednesday. Deposits will be counted by two people. All bills paid by check will have two signatures. All invoices will be date stamped. It has been my policy to have 2 people sign checks ever since I have been here 1-7-2019. The former bookkeeper was told numerous times that 2 people had to be present when the kiosk machines were opened. She was the only one that had password and key to open kiosk machines. Also she was told numerous times that 2 people should be present when counting the money.*

**The Bullitt County Detention Center does not make daily deposits or have adequate controls in place to properly account for kiosk transactions:** This is a repeat finding and was included in the prior year audit report as Finding 2019-002. Auditors reviewed all checkout sheets and compared to bank deposits per monthly bank statements and determined that deposits were not deposited daily as required. One week of daily receipts was tested and noted that the bookkeeper used pre-numbered receipts from various receipt books but the numerical sequence was not

accounted for and copies of voided receipts were not kept with the checkout sheets. In addition, two kiosk machines were reconciled by the former bookkeeper with no documentation by the jailer or other designee that the amount of cash was properly recorded and deposited. The former bookkeeper was the only employee with access to the kiosk machines. The kiosk machines were only emptied one to two times per month. Based on review and testing, there is a lack of adequate segregation of duties over daily checkout procedures and kiosk transactions, (see also Finding 2020-003). A deposit ticket was found by auditors that had been prepared by the former bookkeeper dated May 13, 2020 totaling \$10,226. The deposit consisted of checks from various vendors for deposit to the commissary profit account. The deposit was promptly put in the bank once the deposit was found. Auditors also located unopened mail that contained checks to be deposited totaling \$21,010 of which \$13,694 was for the fiscal year ended June 30, 2020. All checks that were found were opened and deposited promptly by the official.

The Bullitt County Jailer had not implemented effective policies and procedures to properly outline requirements for commissary daily receipts. There was no management oversight in place over inmate and commissary accounting functions to ensure receipts are batched and deposited daily and that adequate policies were in place for kiosk transactions.

The lack of management oversight, supervision, proper internal controls, and review resulted in inadequate accounting for daily receipts and reporting.

Good internal controls dictate that the collection of receipts, recording of receipts transactions, and daily deposit functions be segregated in order to reduce the opportunity for the misappropriation of assets and inaccurate financial reporting. Adequate segregation of duties would prevent the same person from having a significant role in receiving cash, recording transactions, and reporting financial information. If segregation of duties is not possible, implementation of strong compensating controls is essential for providing protection from asset misappropriation and inaccurate financial reporting.

KRS 68.210 gives the state local finance officer the authority to prescribe a uniform system of accounts. Pursuant to KRS 68.210, the state local finance officer has prescribed minimum accounting and reporting standards in the Department for Local Government's (DLG) *County Budget Preparation and State Local Finance Officer Policy Manual* which are to be used by jailers for jail commissary funds maintained pursuant to KRS 441.135. This manual includes the following accounting and reporting guidance:

“DAILY CHECK-OUT SHEET - Daily deposits are required. At the end of each business day the Jailer or assigned personnel should separate individual receipts into categories listed on the check-out sheet. The total of each category should be entered on the appropriate space provided. The amount deposited line should equal the amount of money on hand at the end of each day less start-up cash. A maximum of fifty dollars shall be used for start-up for the next business day. All daily detail (deposit form, cash receipts, etc.) should be attached to the form. If the total daily deposit is correct, post to the Jail Commissary Fund Receipts Journal.”

“JAIL COMMISSARY RECEIPTS JOURNAL - Receipts should be posted to this journal on a daily basis. The total amount category should agree with the amount deposited line on the Daily Check-Out Sheet.”

We recommend the Bullitt County Jailer implement strong oversight, internal controls, supervision, and review to ensure receipts are batched and deposited daily. In addition, strong internal control need to be implemented for kiosk withdrawals to ensure that cash is properly accounted for and deposited intact the same day. This would require that two employees open the kiosk and the jailer or designee verify the deposit by initialing the deposit and daily checkout sheet. The jailer should comply with the applicable statutes by maintaining required records.

*County Jailer's Response: The kiosk will be emptied and verified by two people. All deposited verified and made daily as needed. No one has a daily deposit. If there is no money we cannot make deposit.*

Auditor's Reply: The prescribed uniform system of accounts requires daily deposits. Daily deposits include amounts collected and kiosk funds. It was determined that daily checkouts tested included more than one day of receipts and deposits from the kiosk were not made more than three times per month.

**The Bullitt County Jailer failed to properly implement controls over the inmate trust account:** The Bullitt County Jailer failed to implements controls over the inmate account. This account is a custodial trust account used to maintain funds deposited by or on behalf of inmates. Funds deposited by inmates are reduced for allowable jail costs and fees as well as inmate purchases from the jail commissary. At the time of an inmate's release, if the inmate owes no additional amounts, the amount remaining in the inmate's account is refunded to the inmate upon their release. The following deficiencies were noted:

- No management oversight over the removal, deposit and recording of cash from kiosk machines.
- No documentation was maintained to verify the inmate's receipt of items purchased from the commissary and deducted from their account balance.
- Disbursements from the inmate account were not reviewed by a person independent of the accounting function.
- Refunds issued to inmates upon release were not properly accounted for or reviewed by a person independent of the accounting function.

The jailer failed to properly implement internal controls and provide sufficient management oversight over the kiosk accounting process, daily deposits, inmate reports maintained, refunds made to inmates upon release, separate accounting for jail inmate trust bank account, and proper financial statement reporting.

A lack of internal controls over the accounting functions for the inmate trust account allows for undetected errors and possible fraud to occur. In addition, a lack of segregation of duties over this process increased the risk of misappropriation of assets, errors, fraud, and inaccurate financial reporting.

Good internal controls dictate that proper controls be put in place to ensure proper management over inmate accounts and to ensure adherence to applicable laws and regulations.

KRS 68.210 gives the state local finance officer the authority to prescribe a uniform system of accounts. The Department for Local Government's (DLG) *County's Budget Preparation and State Local Finance Officer Policy Manual* requires jailers to maintain monthly cash reconciliations, daily checkout sheets, and disbursement ledgers. DLG requirements assist jailers in ensuring that records are complete and accurate.

We recommend the jailer implement procedures to strengthen controls over the inmate account and associated accounting functions which include the following:

- Kiosk machines withdrawals should be performed by two people and prepare a daily checkout sheet that accurately accounts for the funds removed and documented by signatures of both.
- Receipts should be deposited daily and deposit tickets should be prepared and reviewed by an independent person to ensure the amount of the deposit agrees to the daily checkout sheet and cash and checks listed per deposit ticket.
- After the deposit ticket is prepared and reviewed, a person other than the one taking the deposit to the bank should agree the deposit to the daily checkout sheet and receipts ledger. This should be documented by initialing deposit, daily checkout and receipts ledger. The deposit should be attached to the daily checkout sheet after review.
- At a minimum, on a monthly basis, a person independent of the accounting function should review deposits and compare to the inmate fund in the accounting system to ensure accuracy.
- The inmate account is considered a trust account and should reconcile to zero each month. Bank reconciliations should be performed monthly and reviewed by a person independent of the accounting process.
- All disbursements should be reviewed by a person independent of the accounting function. The jailer should implement procedures to require the inmates to sign a receipt documenting the return of their fund balance upon release.

*County Jailer's Response: All checks written out of the trust account will be verified by two people. They have always been verified by 2 people. A lot of things in this audit I do not understand. Last year's audit did not seem to have all these discrepancies. Last bookkeeper we had just did not do her job. I asked her regularly how she was doing and if she needed any help. The answer was always the same (everything is alright.) 2 ladies from Hardin County Jail came here 2 times for 2 days to help. The bookkeeper was there 1 day to help. [Vendor name redacted] lady came here 5 or 6 times from Tenn and stayed 2 or 3 days at a time to help. Previous bookkeeper went to Nashville, Tenn. 2 times for training on commissary. She had more training than anyone who has ever worked this job.*

**Auditor's Reply:** The lack of adequate segregation of duties affects all areas of the jail's required accounting and reporting function. Adequate segregation of duties would prevent the same person from having a significant role in receiving cash, recording transactions, and reporting financial

information. A lack of segregation of duties increases the risk of misappropriation of assets, errors, and inaccurate financial reporting.

**The Bullitt County Fiscal Court did not properly utilize the purchase order system as required:** During testing of expenditures, auditors noted that purchase orders were prepared after the invoice was received. The accounts payable clerk would assign a purchase order number to the invoice. The invoices from various departments would be sent to the accounts payable clerk to enter in the system. Purchase orders should be prepared prior to invoice being received.

The purchase order system utilized by the county tracks all invoices to be paid. Invoices tested had appropriation account code indicated, stamped with date received, claims list was prepared and approved by fiscal court, and the appropriation ledger was updated on a regular basis. However, the purchase order listing as required was not prepared and expenditures to be paid were not checked to see if they exceeded available line item balance.

By not properly following the purchase order system as required, the county could exceed budgeted line items during the year which is prohibited. Claim checks should not be signed unless the following conditions exist:

- Claim reviewed by fiscal court.
- Sufficient fund balance and adequate cash in the bank to cover the check.
- Adequate free balance in a **properly budgeted** appropriation account to cover the check.

The *County Budget Preparation and State Local Finance Officer Policy Manual* states, "PURCHASE ORDER JOURNAL - A daily, chronological listing of all purchase orders issued. The journal should indicate the P.O. number, issue approved by appropriation account code to where the payment will be posted, vendor name, date invoice received, amount of the invoice, date claim reviewed by fiscal court, date paid, and amount paid." The Department for Local Government guidelines state that the main purpose of this system is to ensure that purchases can be made if there are sufficient appropriations available within the amount of line items in the county's budget. The expenditure to be paid cannot exceed available line item without prior approval of transfer.

We recommend the fiscal court establish a well planned and executed purchase order system and monitor their budget to ensure expenditures do not exceed budgeted appropriations.

*County Judge/Executive's Response: We have put into place a new Purchase Order program to eliminate all the problems we have had before; we have new staff working together to make this the best it can be. All Department heads are to approve all Purchase Orders.*

**The Bullitt County Detention Center did not have adequate controls over disbursements:** The Bullitt County Detention Center did not have adequate controls over disbursements. The following deficiencies were noted:

- The jailer used personal credit card to make purchases.
- Eight purchases totaling \$4,626 were made with debit cards which is prohibited.
- Sales tax was paid on some purchases and reimbursed to others from invoices submitted.



- Seventeen invoices tested were not date stamped when received and were not effectively canceled in order to prevent duplicate payments.
- Back of checks were not obtained from the bank to verify endorsement

The jailer was not aware that debit cards were prohibited. The jailer also made purchases with his personal credit card and submitted the invoices for reimbursement. He was not aware that the reimbursements submitted should have excluded the sales tax paid. The jail does have a tax exempt number and the jailer was not aware that several large purchases had been made that included sales tax. These deficiencies were caused by lack of adequate internal controls and a lack of oversight by management of disbursements procedures.

Use of debit cards and failure to properly maintain the original invoice, to document the date received, and to effectively cancel invoices, as required by the Department for Local Government, could lead to fraudulent invoices being paid or duplicate payments. By using personal credit card to make purchases and requesting reimbursement, the approval process by fiscal court is circumvented. The lack of internal controls increases the risk of material misstatement due to fraud or error.

Proper internal controls over disbursements are important to ensure disbursements are properly handled and are in compliance with applicable laws and regulations.

The *County Budget Preparation and State Local Finance Officer Policy Manual* states that debit cards (a card which allows immediate electronic payment of expenses or access to funds), and on-line payments directly from a bank account, are prohibited. The Department for Local Government (DLG) requires the official to date stamp the vendor's original bill or invoice when received and retain a copy for their own records. Strong internal controls dictate that invoices or other documents should be effectively cancelled in order to prevent duplicate payments. The Department of Revenue issued a tax exemption number for Bullitt County Fiscal Court that authorizes purchases of tangible personal property, or services including utilities, without paying the vendor for sales or usage tax with respect to such purchases.

We recommend the jailer ensure all original invoices are maintained and are properly date stamped when received. Original invoices should be effectively cancelled to prevent duplicate payments. Additionally, we recommend the jailer immediately stop the use of debit card for purchases and paying sales tax on qualifying purchases. The jailer should refrain from using his personal credit card for purchases and requesting reimbursement that includes sales tax paid.

*County Jailer's Response: Debit card has been cancelled. All invoices received will be date stamped. All purchases will be tax exempt. I told auditor that I would go back and pay the sales tax. It is very hard to try and run the Jail without credit card. Previous Jailer probably just gave up and did not do anything because of all the red tape. Some purchase have to be with credit cards. I will do better in the future.*

Auditor's Reply: The use of credit cards by the jail is allowed if proper approval and procedures are followed.

**The Bullitt County Fiscal Court submitted ineligible expenses for reimbursement from the coronavirus relief fund:**

*Federal Program:* CFDA 21.109 COVID-19 - Coronavirus Relief Fund

*Award Number and Year:* 2000004364, 2020 Reimbursement #1

*Name of Federal Agency:* U.S. Department of the Treasury

*Pass-Through Agency:* Commonwealth of Kentucky, Department for Local Government

*Compliance Requirements:* Period of Performance

*Type of Finding:* Significant Deficiency

*Amount of Questioned Costs:* \$35,125

*Identification of Questioned Costs and How Computed:*

The Bullitt County Fiscal Court submitted payroll expenses incurred prior to March 1, 2020, for reimbursement from the Coronavirus Relief Fund (The Fund) administered by the Commonwealth of Kentucky's Department for Local Government (DLG). The ineligible expense was for the sheriff's department's payroll matching reimbursement that was paid on April 7, 2020. The payroll submission causing questioned costs ran from February 15, 2020 through February 29, 2020, which is a pay period outside the CRF's prescribed period of performance.

Questioned costs were computed based on the cost of the sheriff department's payroll matching paid for the period of February 15, 2020 through February 29, 2020, which were included in the April 7, 2020 payroll submission. The amount of the sheriff's department's payroll matching for the pay period in February being questioned is \$35,125.

Initial guidance released on April 22, 2020, provided that the cost of an expenditure is incurred when the recipient has expended funds to cover the cost. Further guidance provided to the county on DLG's Coronavirus Relief Fund application for funding stated "A cost is "incurred" when the responsible unit of government has expended funds to cover the cost." Based on that guidance, the county thought that since the reimbursement for employer's matching was paid on April 7, 2020, the payroll would have been incurred during the grant's period of performance and therefore allowed to be submitted for reimbursement.

The Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") established the Coronavirus Relief Fund (the "Fund") and appropriated \$150 billion for payments by Treasury to States, tribal governments, and certain local governments. The CARES Act provides that payments from the Fund may only be used to cover costs that:

- are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
- were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the state or government; and

- were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020, per section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).

Initial guidance released on April 22, 2020, provided that the cost of an expenditure is incurred when the recipient has expended funds to cover the cost. Upon further consideration and informed by an understanding of state, local, and tribal government practices, Treasury clarified that for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred).

Additionally, CFR 200.303 states: “The non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.”

We recommend the Bullitt County Fiscal Court establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. We also recommend the Bullitt County Fiscal Court contact the Department for Local Government for guidance on how to resolve this issue.

*County Judge/Executive’s Response: On June 17, 2021 replacement documentation was issued to the Department for Local Government for the first CRF request, which was originally submitted on July 21, 2020. Documentation for the March 3, 2020 Deputy Payroll was replaced with the June 2, 2020 Deputy Payroll. The amount was the same. Although, the check was issued in March from our office to the Sheriff’s office, the hours worked were partially for February. Spending was to have occurred after March 1, 2020 to be eligible.*

The audit report can be found on the [auditor’s website](#).

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