

**REPORT OF THE AUDIT OF THE  
ROCKCASTLE COUNTY  
SHERIFF**

**For The Year Ended  
December 31, 2017**



**MIKE HARMON  
AUDITOR OF PUBLIC ACCOUNTS  
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**MIKE HARMON**  
**AUDITOR OF PUBLIC ACCOUNTS**

The Honorable Doug Bishop, Rockcastle County Judge/Executive  
The Honorable Michael Peters, Rockcastle County Sheriff  
Members of the Rockcastle 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 Rockcastle County, Kentucky, for the year ended December 31, 2017, 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 this 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 a financial statement that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Guide for 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 Doug Bishop, Rockcastle County Judge/Executive  
 The Honorable Michael Peters, Rockcastle County Sheriff  
 Members of the Rockcastle 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 Rockcastle 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 Rockcastle County Sheriff, as of December 31, 2017, 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 Rockcastle County Sheriff for the year ended December 31, 2017, 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 August 28, 2018, on our consideration of the Rockcastle 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 Rockcastle County Sheriff'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:

- 2017-001 The Sheriff's Office Lacks Adequate Segregation Of Duties
- 2017-002 The Sheriff Did Not Obtain Bids When Required

Respectfully submitted,



Mike Harmon  
 Auditor of Public Accounts

August 28, 2018

ROCKCASTLE COUNTY  
MICHAEL PETERS, SHERIFF  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2017

Receipts

State - Kentucky Law Enforcement Foundation Program Fund (KLEFPF)	\$	11,129
State Fees For Services:		
Finance and Administration Cabinet	\$	17,837
Sheriff Security Service		1,129
Cabinet For Health And Family Services		<u>8,992</u>
		27,958
Circuit Court Clerk:		
Fines and Fees Collected		6,703
Transports		<u>6,140</u>
		12,843
Fiscal Court		200,992
County Clerk - Delinquent Taxes		11,692
Commission On Taxes Collected		158,759
Fees Collected For Services:		
Auto Inspections		3,965
Accident and Police Reports		675
Serving Papers		15,139
Carry Concealed Deadly Weapon Permits		<u>6,465</u>
		26,244
Other:		
Add-On Fees		15,204
Miscellaneous		<u>1,554</u>
		16,758
Interest Earned		91
Borrowed Money:		
State Advancement		<u>85,000</u>
Total Receipts		551,466

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

ROCKCASTLE COUNTY  
 MICHAEL PETERS, SHERIFF  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS  
 For The Year Ended December 31, 2017  
 (Continued)

Disbursements

Operating Disbursements:

Personnel Services-		
Deputies' Salaries	\$ 141,221	
Other Salaries	136,163	
KLEFPF	11,129	
Contracted Services-		
Accounting Expense	900	
Vehicle Maintenance and Repairs	7,479	
Materials and Supplies-		
Office Materials and Supplies	17,160	
Uniforms	2,784	
Auto Expense-		
Gasoline	30,310	
Other Charges-		
Postage	700	
Carry Concealed Deadly Weapons Permits	265	
Miscellaneous	13,354	\$ 361,465

Debt Service:

State Advancement		<u>85,000</u>
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Total Disbursements		<u>\$ 446,465</u>
Net Receipts		105,001
Less: Statutory Maximum		<u>85,085</u>
Excess Fees		19,916
Less: Training Incentive Benefit		<u>4,052</u>
Excess Fees Due County for 2017		15,864
Payment to Fiscal Court - May 11, 2017		7,500
Payment to Fiscal Court - January 23, 2018		<u>7,500</u>
Balance Due Fiscal Court at Completion of Audit		<u><u>\$ 864</u></u>

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



ROCKCASTLE COUNTY  
NOTES TO FINANCIAL STATEMENT

December 31, 2017

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 2017 services
- Reimbursements for 2017 activities
- Tax commissions due from December tax collections
- Payments due other governmental entities for payroll
- Payments due vendors for goods or services provided in 2017

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).

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.

ROCKCASTLE COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 December 31, 2017  
 (Continued)

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

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 members contribute five percent 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 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 18.68 percent for the first six months and 19.18 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:

<b>Years of Service</b>	<b>% Paid by Insurance Fund</b>	<b>% Paid by Member through Payroll Deduction</b>
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.

ROCKCASTLE COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 December 31, 2017  
 (Continued)

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

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 Rockcastle 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 Rockcastle 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, 2017, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 4. Lease Agreements

The Rockcastle County Sheriff's office was committed to the following lease agreement as of December 31, 2017:

<u>Item</u> <u>Purchased</u>	<u>Monthly</u> <u>Payment</u>	<u>Term of</u> <u>Agreement</u>	<u>Ending</u> <u>Date</u>	<u>Principal</u> <u>Balance</u> <u>December 31,</u> <u>2017</u>
Copier	\$ 200	48 Months	9/1/21	\$ 8,987

Note 5. State Asset Forfeiture Account

During 2017, the sheriff's office received proceeds from the confiscation, surrender, or sale of real personal property involved in state related convictions. These funds are to be used for law enforcement activities and are not available for excess fee purposes. As of January 1, 2017, this account had a beginning balance of \$10,890. During 2017, funds totaling \$87,355 were received and \$82,789 were expended, leaving an ending balance of \$15,456 as of December 31, 2017.

ROCKCASTLE COUNTY  
NOTES TO FINANCIAL STATEMENT  
December 31, 2017  
(Continued)

Note 6. Federal Asset Forfeiture Account

During 2017, the sheriff's office received proceeds from the federal government for participating in investigations or prosecutions that resulted in forfeited federal drug money. These funds are to be used for law enforcement activities, including training, equipment, operations, facilities and drug education awareness, etc. These funds are not available for excess fee purposes. As of January 1, 2017, this account had a beginning balance of \$4,073. During 2017, funds totaling \$8,595 were received and \$9,987 were expended, leaving an ending balance of \$2,681 as of December 31, 2017.

Note 7. Confiscated Funds Account

This fund accounts for funds seized by the Rockcastle County Sheriff and held until the court system issues orders on what to do with the funds. As of January 1, 2017, this account had a beginning balance of \$4,282. During 2017, funds totaling \$17,567 were received and \$16,251 were expended, leaving an ending balance of \$5,598 as of December 31, 2017.

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 Doug Bishop, Rockcastle County Judge/Executive  
The Honorable Michael Peters, Rockcastle County Sheriff  
Members of the Rockcastle 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 Rockcastle County Sheriff for the year ended December 31, 2017, and the related notes to the financial statement and have issued our report thereon dated August 28, 2018. The Rockcastle 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 Rockcastle 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 Rockcastle County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Rockcastle 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 a certain deficiency in internal control that we consider to be a material weakness.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Responses as item 2017-001 to be a material weakness.

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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*  
(Continued)

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Rockcastle 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 2017-002.

**Purpose of this Report**

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

Respectfully submitted,

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

Mike Harmon  
Auditor of Public Accounts

August 28, 2018



## SCHEDULE OF FINDINGS AND RESPONSES

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ROCKCASTLE COUNTY  
MICHAEL PETERS, SHERIFF  
SCHEDULE OF FINDINGS AND RESPONSES

For The Year Ended December 31, 2017

INTERNAL CONTROL - MATERIAL WEAKNESS:

2017-001 The Sheriff's Office Lacks Adequate Segregation Of Duties

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This is a repeat finding and was included in the prior year audit report as finding 2016-001. The sheriff's office lacks adequate segregation of duties over receipts, disbursements, and reconciliations. Two employees are responsible for all financial aspects of the sheriff's office. One employee collects money, issues receipts, prepares daily checkout sheets, prepares the bank deposit, and prepares and co-signs checks. The second employee prepares the receipts and disbursements ledgers, monthly bank reconciliations, and the financial reports.

According to the sheriff, the lack of segregation of duties is due to budget constraints which restricts his ability to hire additional employees. Inadequate segregation of duties could result in misappropriation of assets and inaccurate financial reporting.

Proper segregation of duties is essential to protect the sheriff's office against misappropriation of assets and inaccurate financial reporting, while also protecting employees in the normal course of performing their job responsibilities.

We recommend the sheriff segregate the receipts, disbursements, and reconciliation processes of his office. If this is not feasible because of the limited number of staff and budget restrictions, we recommend the sheriff implement compensating controls to offset this weakness, including:

- The sheriff could recount cash and checks collected at the end of each day and compare it to the deposit ticket. The sheriff could initial the deposit ticket to document agreement.
- The sheriff could compare the receipts and disbursements ledgers to the bank reconciliation. The sheriff could initial the receipts and disbursements ledgers along with the bank reconciliation to document agreement.
- The sheriff could compare all checks to the accompanying supporting documentation. The sheriff could initial the supporting documentation to document agreement.

*Sheriff's Response: The sheriff did not provide a response.*

STATE LAWS AND REGULATIONS:

2017-002 The Sheriff Did Not Obtain Bids When Required

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The sheriff did not advertise for bid on all purchases over \$20,000. The sheriff purchased four vehicles out of his state forfeiture account from an out of state vendor at a cost of \$62,780 without bidding. According to the sheriff, he was unaware the vehicle purchases had to be advertised for bid. As a result, the sheriff is not in compliance with KRS 424.260(1). By limiting competition or not receiving bids at all, the sheriff may not get the benefits of the best price available. Competitive bidding ensures the sheriff procures equipment and services at the best price available. KRS 424.260(1) states, "[e]xcept where a statute specifically fixes a larger sum as the minimum for a requirement of advertisement for bids, no city, county, or district, or board or commission of a city or county, or sheriff or county clerk, may make a contract, lease, or other agreement for materials, supplies except perishable meat, fish, and vegetables, equipment, or for contractual services other than professional, involving an expenditure of more than twenty thousand dollars (\$20,000) without first making newspaper advertisement for bids."

ROCKCASTLE COUNTY  
MICHAEL PETERS, COUNTY SHERIFF  
SCHEDULE OF FINDINGS AND RESPONSES  
For The Year Ended December 31, 2017  
(Continued)

STATE LAWS AND REGULATIONS: (Continued)

2017-002 The Sheriff Did Not Obtain Bids When Required (Continued)

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We recommend the sheriff follow proper bid laws and regulations by ensuring all purchases of \$20,000 or more be made in compliance with KRS 424.260.

*Sheriff's Response: The sheriff did not provide a response.*