

**REPORT OF THE AUDIT OF THE
FORMER JESSAMINE COUNTY
SHERIFF**

**For The Year Ended
December 31, 2020**



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

The Honorable David K. West, Jessamine County Judge/Executive
The Honorable Anthony B. Purcell, Interim Jessamine County Sheriff
Members of the Jessamine County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We were engaged to audit the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the former Sheriff of Jessamine County, Kentucky, for the year ended December 31, 2020, 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. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

Our basis for disclaiming is that we were unable to obtain required written management representations from the former Jessamine County Sheriff, which results in a management-imposed scope limitation. Management is required to provide written representations to assert that they have fulfilled their responsibility for the preparation and fair presentation of the financial statements and that the information provided to the auditor is complete. Due to the former Jessamine County Sheriff passing away, we were unable to place appropriate reliance on the information provided during the audit and, therefore, cannot reduce the audit risk to an acceptable level.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements.



The Honorable David K. West, Jessamine County Judge/Executive
The Honorable Anthony B. Purcell, Interim Jessamine County Sheriff
Members of the Jessamine County Fiscal Court

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2022, on our consideration of the former Jessamine 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 former Jessamine County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

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

Mike Harmon
Auditor of Public Accounts

June 24, 2022

JESSAMINE COUNTY
KEVIN CORMAN, FORMER SHERIFF
FOURTH QUARTER FINANCIAL STATEMENT

For The Year Ended December 31, 2020

Form For Budget, Cumulative Quarterly Report and Annual Settlement For Calendar Year 2020

JESSAMINE County Sheriff

Part One - Summary and Reconciliation of All Accounts

Show & Describe All Accounts	Column 1 2020 Fee Account Budget Estimate	Column 2 2020 Fee Account Cumulative Actual	Column 3 2019 TAX Account (8865)	Column 4 2020 TAX Account (9439)	Column 5 ----- Account (NOT FEE ACCOUNT)
1. Receipts YTD	3,318,400	\$3,144,418.90	\$92,416,518.11	\$404,638,743.00	
2. Total Disbursements YTD	(3,202,833.22)	(\$2,881,231.06)	(\$92,416,460.39)	(\$401,602,670.52)	
3. Book Balance/Excess Fees	\$115,567	\$263,187.84	\$57.72	\$3,036,072.48	
4. Bank Statement Balance		\$912,440.45	\$57.72	\$1,833,393.22	
5. Plus Deposits in Transit		\$0.00	\$0.00	\$1,334,536.36	
6. Less Outstanding Checks		(\$649,252.61)	\$0.00	(\$131,857.10)	
7. Other					
8. Reconciled Bank Balance		\$263,187.84	\$57.72	\$3,036,072.48	
9. Accounts Receivable as of 12/31		\$82,597.71			
10. Unpaid Obligations as of 12/31		\$0.00			
11. Excess Fees	\$115,567	\$345,785.55			

Instructions: This form is the required format for the budget and the quarterly report. **BUDGET:** After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. **QUARTERLY REPORT:** The quarterly report is cumulative. Show the status of all funds in the official's charge during calendar year to date in Part One. **Line 1** Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Two of report.** **Line 2** Show total disbursements on a cash basis for the year to date for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Three of report.** **Line 3** Show difference between lines 1 and 2 for all accounts. **Line 4** Show bank statement balance(s) at close of quarter. **Line 5** Show total deposits made prior to close of quarter that are not reflected in bank statement(s). **Line 6** Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). **Line 7** Show investments. **Line 8** Show line 4 adjusted for lines 5, 6, and 7. **Line 8** should equal line 3 for all accounts. **Line 9** Complete for quarter ending 12/31. Show calculation in Part Two of report. **Line 10** Complete for quarter ending 12/31. Show calculation in Part Three of report. **Line 11** Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part Four. Report due to: **State Local Finance Officer, 1024 Capital Center Drive, Suite 340, Frankfort, KY 40601-8204** by the 30th day following the close of each quarter. **Fax # 502-573-3712 / Ph # 502-573-3710.**

Approved by the fiscal court on the 17th day of December, 2019.

17-Dec-19

County Judge/Executive
David K. West

Date

To the best of my knowledge the information reported herein for the 4th Qtr. 2020 & final report is accurate and complete.

24-Feb-21

Signature of County Sheriff - Kevin Corman

Date

JESSAMINE COUNTY
 KEVIN CORMAN, FORMER SHERIFF
 FOURTH QUARTER FINANCIAL STATEMENT
 For The Year Ended December 31, 2020
 (Continued)

Part Two Receipts	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Accounts Receivable 12/31	Settlement Total
1. Federal Grants	71,104	\$20,138.63		\$40,936.22	\$19,500.38	\$80,575.23		\$80,575.23
2. State Grants								
3. State - KLEFFP	150,103	\$33,120.42	\$33,554.50	\$35,693.91	\$34,040.59	\$136,409.42		\$136,409.42
4. Receipts YTD								
5. Finance and Administration Cab.	78,300	\$35,665.79	\$18,832.33	\$14,780.69	\$29,642.96	\$98,921.77		\$98,921.77
6. Cabinet Human Resources/BGRMH	520			\$113.88	\$56.94	\$170.82		\$170.82
7. Circuit Clerk								
8. Sheriff Security Services (HB 452)	31,138							
9. Fines/Fees Collected	4,821	\$868.50	\$425.00	\$690.00	\$591.50	\$2,575.00		\$2,575.00
10. Court Ordered Payments								
11. Fiscal Court (includes Election Com.	1,087,536	\$248,833.53	\$248,165.96	\$261,570.24	\$218,400.96	\$976,970.69	\$5,209.90	\$982,180.59
12. County Clerk (Delinquent taxes)	38,651	\$1,303.27	\$1,871.86	\$12,084.36	\$13,076.26	\$28,335.75		\$28,335.75
13. Commissions on Taxes Collected	1,241,316	\$114,138.44	\$34,653.83	\$5,839.80	\$1,097,949.46	\$1,252,581.53	\$76,811.16	\$1,329,392.69
14. Fees Collected for Services								
15. Auto Inspections/Trips	27,883	\$6,910.00	\$6,890.00	\$9,145.00	\$6,165.00	\$29,110.00		\$29,110.00
16. Accident/Police Reports	831	\$261.00	\$189.00	\$260.00	\$252.00	\$962.00		\$962.00
17. Serving Papers	90,190	\$25,445.00	\$8,340.00	\$18,000.00	\$17,350.00	\$69,135.00		\$69,135.00
18. CCDW & PHOTOS	13,627	\$3,222.00	\$2,492.00	\$4,324.00	\$4,914.00	\$14,952.00	\$20.00	\$14,972.00
19. Other (Describe)	56,003	\$7,501.92	\$5,538.51	\$5,989.26	\$6,972.63	\$26,002.32	\$440.00	\$26,442.32
20. Miscellaneous (10% ADD-ON FE	63,515	\$16,469.59	\$48,506.62	\$57.27		\$65,033.48		\$65,033.48
21. Interest Earned	2,862	\$1,682.89	\$418.05	\$112.73	\$470.22	\$2,683.89	\$116.65	\$2,800.54
22. Total Revenues	2,958,400	\$515,560.98	\$409,877.66	\$409,597.36	\$1,449,382.90	\$2,784,418.90	\$82,597.71	\$2,867,016.61
23. Petty Cash								
24. Borrowed Money								
25. State Advancement	360,000	\$150,000.00	\$67,500.00	\$142,500.00		\$360,000.00		\$360,000.00
26. Bank Note								
27. Total Receipts (Total lines 22 th	3,318,400	\$665,560.98	\$477,377.66	\$552,097.36	\$1,449,382.90	\$3,144,418.90	\$82,597.71	\$3,227,016.61

Copy the figures shown on line 27 in the Budget Estimate column to the Summary on page 1, column 1, line 1. Copy the figure shown on Line 27 in the Total YTD column to page 1, column 2, line 1. Copy the figure shown on Line 27 in the Receivable column to page 1, line 9.

JESSAMINE COUNTY
 KEVIN CORMAN, FORMER SHERIFF
 FOURTH QUARTER FINANCIAL STATEMENT
 For The Year Ended December 31, 2020
 (Continued)

RECEIPTS DETAIL	(TOTAL DETAIL SHOWN ON PAGE 2 OF 5, LINE #19)					A/R	SETTLEMENT
	1ST QTR.	2ND QTR.	3RD QTR.	4TH QTR.	TOTAL YTD	12/31/20	TOTAL
FINGERPRINTS	490.00	720.00	790.00	980.00	2,980.00	40.00	3,020.00
TRAFFIC SAFETY SCHOOL	241.92	246.96		90.72	579.60		579.60
PAYROLL ALLOTMENT - SHERIFF							
FAX & COPIES	314.20	146.20	369.70	378.80	1,208.90		1,208.90
PHOTOGRAPHS	50.00	25.00		25.00	100.00		100.00
BOND REFUND (QUALIFYING PERFORMANCE)							
COURTHOUSE FEES	4,240.00	1,390.00	2,910.00	2,850.00	11,390.00		11,390.00
RETURN FUGITIVE - STATE				800.00	800.00		800.00
JURORS MEALS							
RESTITUTION							
BANK SERVICE CHARGE (REIMB.)				82.61	82.61		82.61
TELECOMMUNICATIONS TAX	2,165.80	1,624.35	1,624.35	1,082.90	6,497.40		6,497.40
CASH - SET-UP 4 CASH DRAWERS (TAXES)						400.00	400.00
THOMPSON-REUTER (REIMB.)		1,336.00			1,336.00		1,336.00
T. GILL (REIMB.)		50.00			50.00		50.00
O'REILLYS (REIMB.) - CREDIT ON ACCT.			293.89		293.89		293.89
TRAINING							
EXECUTIONS/ORDERS							
M. LYTL - UNIFORMS (REIMB.)				1.97	1.97		1.97
COMPIDENT - VOID CHECKS #2344 & 2439							
6% SALES TAX REIMB.			1.32		1.32		1.32
M. LYTL - UNIFORMS - VOID CHECK #2445							
M. GILL - COMPIDENT DENTAL REFUND							
SHERIFF'S SALE				680.63	680.63		680.63
REGISTRATION FEE REFUND							
UNIFORMS (REIMB.)							
SHIPPING/HANDLING (REIMB.)							
POSTAGE (REIMB.)							
VIDEO EQUIP. - T. LOCKRIDGE (REIMB.)							
FORFEITED-ABANDONED PROPERTY							
CRUISER REPAIR							
PAINT RECALL / MAN-O-WAR							
EQUIPMENT REIMB.							
VERIZON REFUND							
STATE W/H REIMB.							
FICA, EMPLOYER'S SHARE & FEDERAL TRANSFER							
TOTAL RECEIPTS	7,501.92	5,538.51	5,989.26	6,972.63	26,002.32	440.00	26,442.32

JESSAMINE COUNTY
 KEVIN CORMAN, FORMER SHERIFF
 FOURTH QUARTER FINANCIAL STATEMENT
 For The Year Ended December 31, 2020
 (Continued)

Part Three Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Unpaid Obligations 12/31	Settlement Total
Official Expenses								
1. Personal Services								
2. Sheriff's Gross Salary	107,512	\$28,282.95	\$28,590.03	\$24,505.74	\$28,590.03	\$109,968.75		\$109,968.75
3. Deputies' Gross Salaries	2,188,930	\$444,093.08	\$356,702.43	\$493,854.41	\$506,457.70	\$1,801,107.62		\$1,801,107.62
4. Part Time Gross Salaries	Included in #3							
5. Other Gross Salaries	Included in #3							
6. Overtime Gross	Included in #3							
7.								
8. Employee Benefits								
9. Employer's Share Social Security	172,269	\$34,988.98	\$29,674.38	\$37,126.69	\$39,867.10	\$141,657.15		\$141,657.15
10. Employer's Share Retirement								
11. Employer's Share Haz. Duty Ret.	46,103		\$14,512.30		\$21,587.71	\$36,100.01		\$36,100.01
12. Employer Paid Health Ins.								
13. Training Fringe Benefit (HB81)	4,216							
14. Contracted Services								
15. Advertising								
16. Vehicle maintenance and repairs								
17.								
18. Supplies and Materials (Tangible items with limited lifespan)								
19. Office Materials and supplies								
20. Uniforms								
21. Gasoline								
22. Miscellaneous	323,803	\$29,044.23	\$53,382.11	\$46,129.87	\$303,841.32	\$432,397.53		\$432,397.53
23.								
24.								
25. Other Charges (Non-contracted services, nontangible items)								
26. Convention								
27. Dues								
28. Postage								
29. Mileage on Personal Vehicles								
30. Vehicle Expense								
31. Bond (Qualifying Performance)								
32.								
33.								
34. Totals for Page	2,842,833	\$536,409.24	\$482,861.25	\$601,616.71	\$900,343.86	\$2,521,231.06		\$2,521,231.06

JESSAMINE COUNTY
 KEVIN CORMAN, FORMER SHERIFF
 FOURTH QUARTER FINANCIAL STATEMENT
 For The Year Ended December 31, 2020
 (Continued)

Part Three Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Unpaid Obligations 12/31	Settlement Total
34. Auto Expenses on Personal Vehicles								
35. Gasoline								
36. Maintenance and repairs								
37. Re Insurance								
38. Depreciation								
39.								
40. Debt Service (Borrowed money, interest, lease/purchases)								
41. State Advancement	360,000				\$360,000.00	\$360,000.00		\$360,000.00
42. Notes								
43. Interest								
44.								
45. Capital Outlay (Outright purchases of tangible items lasting in nature)								
46. Office Equipment								
47. Vehicles								
48.								
49.								
50. Total Official Expenses	3,202,833	\$536,409.24	\$482,861.25	\$601,616.71	\$1,260,343.86	\$2,881,231.06		\$2,881,231.06
For offices that fee pool, pay fees to county prior to December 31, or counties over 70,000 in population, show payments on appropriate line below.								
51. Payments to County Treasurer								
52. Payments to State Treasurer								
53. Total Disbursements	3,202,833	\$536,409.24	\$482,861.25	\$601,616.71	\$1,260,343.86	\$2,881,231.06		\$2,881,231.06

Copy the figures shown on line 53 in the Budget Estimate column to the Summary on page 1, column 1, line 2. Copy the figure shown on Line 53 in the Total YTD column to page 1, column 2, line 2. Copy the figure shown on Line 53 in the Unpaid column (use

JESSAMINE COUNTY
 KEVIN CORMAN, FORMER SHERIFF
 FOURTH QUARTER FINANCIAL STATEMENT
 For The Year Ended December 31, 2020
 (Continued)

DISBURSEMENTS DETAIL	(TOTAL MISC. DETAIL SHOWN ON PAGE 3 OF 5, LINE #22)					UNPAID	SETTLEMENT
	1ST QTR.	2ND QTR.	3RD QTR.	4TH QTR.	TOTAL YTD	OBLIGATIONS	TOTAL
						12/31/20	
5602 - ADVERTISING		82.50	404.30	680.63	1,167.43		1,167.43
5607 - SHERIFF'S AUDIT			5,031.37	8,970.00	14,001.37		14,001.37
5614 - INMATE HOUSING							
5623 - CRUISERS							
5624 - DEPUTY EQUIPMENT				7,349.83	7,349.83		7,349.83
5625 - OFFICE EQUIPMENT	300.00	3,114.98	422.00	17,268.52	21,105.50		21,105.50
5629 - FUEL	7,924.45	14,211.60	16,228.38	28,277.31	66,641.74		66,641.74
5630 - UNIFORM LAUNDRY	2,867.50	3,343.40	3,892.62	4,946.62	15,050.14		15,050.14
5634 - BLDG. MAINT. & REPAIR	765.00		43.78	10,715.98	11,524.76		11,524.76
5635 - DETECTIVE SUPPLIES	29.30		59.00	395.06	483.36		483.36
5638 - COMPUTER MAINTENANCE & SUPPLIES	7,140.55	8,731.81	6,412.27	31,799.06	54,083.69		54,083.69
5640 - VEHICLE MAINTENANCE & REPAIR	1,317.70	7,820.05	2,068.14	38,674.61	49,880.50		49,880.50
5644 - DEPUTY SUPPLIES	17.55	140.00	93.30	3,679.97	3,930.82		3,930.82
5645 - OFFICE SUPPLIES & EXPENSES	700.44	1,603.59	1,812.39	22,057.45	26,173.87		26,173.87
5651 - KSA DUES	2,114.00				2,114.00		2,114.00
5663 - POSTAGE	394.07			128.68	522.75		522.75
5668 - TAX BILL PREPARATION		181.95			181.95		181.95
5673 - TELEPHONE	2,877.33	3,794.05	6,211.82	5,074.53	17,957.73		17,957.73
5676 - TRAVEL & TRAINING	212.80	814.52	400.00	11,076.93	12,504.25		12,504.25
5681 - UNIFORMS	11.35	3,995.66	1,855.70	25,992.24	31,854.95		31,854.95
5690 - RADIO REPAIRS				37.10	37.10		37.10
5691 - EQUIPMENT - RADIOS			737.80	10,778.90	11,516.70		11,516.70
5692 - EQUIPMENT - CRUISERS	1,224.99				1,224.99		1,224.99
5693 - EQUIPMENT - CRUISERS' RADIOS							
5694 - EQUIPMENT - FIREARMS/AMMO.				66,318.40	66,318.40		66,318.40
CONTRACT LABOR				652.50	652.50		652.50
WORKERS COMPENSATION							
JURORS MEALS							
BANK SERVICE CHARGE							
FISCAL COURT MEETINGS							
TESTING	192.00			1,247.00	1,439.00		1,439.00
SHERIFF'S SALE							
LOAN REPAY							
COURTHOUSE FEES		4,870.00		6,520.00	11,390.00		11,390.00
V.A.-TRANSFER TO VOCA ACCT. (REC. FROM F.C.)							
RETURN FUGITIVE				800.00	800.00		800.00
CASH - SET-UP 4 CASH DRAWERS (TAXES)				400.00	400.00		400.00
TOWING HUMMER FROM OHIO							
CONTRIBUTION - PER JUDGE OLIVER							
CCDW & PHOTO ~ REFUND			40.00		40.00		40.00
STORAGE BLDG. RENTAL	955.20	678.00	417.00		2,050.20		2,050.20
EXECUTION (REFUND)							
SCHOOL COMMISSION							
TOTAL DISBURSEMENTS	29,044.23	53,382.11	46,129.87	303,841.32	432,397.53		432,397.53

JESSAMINE COUNTY
 KEVIN CORMAN, FORMER SHERIFF
 FOURTH QUARTER FINANCIAL STATEMENT
 For The Year Ended December 31, 2020
 (Continued)

Part Four ~ Liabilities Outstanding

Quarter ended December 31, 2020

Multi-year Issues	Issue	Issue	Totals
Where Budgeted			
Description			
Term (# of Years)			
Current Interest Rate			
Issue Date			
Total Principal Amount			
Total Interest Amount			
Total Issue			
Principal Balance Remaining			
Interest Balance Remaining			
Less Reserve Earnings			
Net Outstanding			
Next Payment Date			
Next Payment Amount			
Final Payment Date			
Short Term Liabilities	Issue	Issue	
Where Budgeted			
Description			
Term			
Current Interest Rate			
Issue Date			
Total Principal Amount			
Total Interest Amount			
Total Issue			
Principal Balance Remaining			
Interest Balance Remaining			
Total Outstanding	(ADVANCE)		\$0.00
Next Payment Date			
Next Payment Amount			
Final Payment Date			
Total Outstanding Debt	(If no outstanding advancements, loans, leases, or other debt, show "\$0".)		\$0.00

Comments:

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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 David K. West, Jessamine County Judge/Executive
The Honorable Anthony B. Purcell, Interim Jessamine County Sheriff
Members of the Jessamine 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 were engaged to audit, 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 former Jessamine County Sheriff for the year ended December 31, 2020, and the related notes to the financial statement and have issued our report thereon dated June 24, 2022. The former Jessamine 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. Our report disclaims an opinion on the financial statement because we were unable to obtain written management representation.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the former Jessamine County Sheriff's internal control over financial reporting (internal control) as a basis for designing 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 former Jessamine County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the former Jessamine County Sheriff's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



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 former Jessamine 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 financial statement. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 dark ink, appearing to read "Mike H", with a long horizontal line extending to the right.

Mike Harmon
Auditor of Public Accounts

June 24, 2022