

**REPORT OF THE AUDIT OF THE  
MCLEAN 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 Kelly Thurman, McLean County Judge/Executive  
The Honorable Kenneth Frizzell, McLean County Sheriff  
Members of the McLean 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 McLean 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 Kelly Thurman, McLean County Judge/Executive  
 The Honorable Kenneth Frizzell, McLean County Sheriff  
 Members of the McLean 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 McLean 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 McLean 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 McLean 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 27, 2018, on our consideration of the McLean 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 McLean 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 McLean County Sheriff Lacks Adequate Internal Controls Over The Financial Reporting Function
- 2017-002 The Sheriff Overspent His Approved Budget For Calendar Year 2017

Respectfully submitted,



Mike Harmon  
 Auditor of Public Accounts

August 27, 2018

MCLEAN COUNTY  
KENNETH FRIZZELL, 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) | \$     | 44,114  |
| State Fees For Services:  |        |         |
| Sheriff Security Service (HB 452)                                 | \$     | 4,085   |
| Conveying Felony Prisoners  | 57,516 | 61,601  |
| Circuit Court Clerk:  |        |         |
| Fines and Fees Collected  |        | 9,294   |
| Fiscal Court  |        | 300     |
| County Clerk - Delinquent Taxes                                   |        | 8,268   |
| Commission On Taxes Collected                                     |        | 177,024 |
| Fees Collected For Services:                                      |        |         |
| Auto Inspections  | 3,680  |         |
| Accident and Police Reports                                       | 1,741  |         |
| Serving Papers  | 12,534 |         |
| Carry Concealed Deadly Weapon Permits                             | 4,000  | 21,955  |
| Other:  |        |         |
| SRO/Inter-Local Agreement   | 41,882 |         |
| Add-On Fees   | 18,425 |         |
| Telecommunications Commissions                                    | 633    |         |
| Miscellaneous   | 4,092  | 65,032  |
| Interest Earned   |        | 160     |
| Borrowed Money:   |        |         |
| State Advancement   |        | 85,000  |
| Total Receipts  |        | 472,748 |

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

MCLEAN COUNTY  
 KENNETH FRIZZELL, 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                               | \$ | 63,898       |                   |
| Kentucky Law Enforcement Foundation Program Fund |    | 44,114       |                   |
| Interlocal Agreements                            |    | 41,884       |                   |
| Contracted Services-                             |    |              |                   |
| Advertising                                      |    | 318          |                   |
| Materials and Supplies-                          |    |              |                   |
| Office Materials and Supplies                    |    | 14,922       |                   |
| Uniforms   |    | 27,759       |                   |
| Deputies Training                                |    | 7,612        |                   |
| Law Enforcement Supplies                         |    | 9,081        |                   |
| Computer Services                                |    | 2,390        |                   |
| Other Charges-                                   |    |              |                   |
| Court Security Benefits                          |    | 52,704       |                   |
| Postage  |    | 3,736        |                   |
| Telephone  |    | 5,140        |                   |
| Miscellaneous                                    |    | 908          |                   |
| Auto Expense:                                    |    |              |                   |
| Towing   |    | 2,880        |                   |
|  |    | <u>2,880</u> | \$ 277,346        |
| Debt Service:                                    |    |              |                   |
| State Advancement                                |    |              | <u>85,000</u>     |
| Total Disbursements                              |    |              | <u>\$ 362,346</u> |
| Net Receipts                                     |    |              | 110,402           |
| Less: Statutory Maximum                          |    |              | <u>76,982</u>     |
| Excess Fees                                      |    |              | 33,420            |
| Less: Training Incentive Benefit                 |    |              | <u>3,039</u>      |
| Excess Fees Due County for 2017                  |    |              | 30,381            |
| Payment to Fiscal Court - February 19, 2018      |    | 28,017       |                   |
| Payment to Fiscal Court - July 27, 2018          |    | <u>250</u>   | <u>28,267</u>     |
| Balance Due Fiscal Court at Completion of Audit  |    |              | <u>\$ 2,114</u>   |

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



MCLEAN 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).

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

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

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

Nonhazardous

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%  |

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

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

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

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

Note 3. Deposits

The McLean 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 McLean 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. Narcotics Account

The McLean County Sheriff's office maintained an account for drug related receipts and disbursements. The beginning balance of this account was \$61,640. During calendar year 2017, funds in the amount of \$36,590 were received and \$50,162 were disbursed. The ending balance as of December 31, 2017 is \$48,068.

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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 Kelly Thurman, McLean County Judge/Executive  
The Honorable Kenneth Frizzell, McLean County Sheriff  
Members of the McLean 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 McLean 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 27, 2018. The McLean 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 McLean 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 McLean County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the McLean County Sheriff's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. We consider the 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 McLean 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Responses as items 2017-001 and 2017-002.

**Views of Responsible Official and Planned Corrective Action**

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

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 27, 2018



## SCHEDULE OF FINDINGS AND RESPONSES

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MCLEAN COUNTY  
KENNETH FRIZZELL, SHERIFF  
SCHEDULE OF FINDINGS AND RESPONSES

For The Year Ended December 31, 2017

FINANCIAL STATEMENT FINDINGS:

2017-001 The McLean County Sheriff Lacks Adequate Internal Controls Over The Financial Reporting Function

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The following internal control issues and non-compliances were noted with the McClean County Sheriff's financial reporting function:

- The sheriff's office lacks adequate segregation of duties over financial reporting. One deputy performs the bookkeeping function, along with preparing the monthly and quarterly reports, without effective compensating controls.
- Receipts and disbursements ledgers were not properly maintained to support the Fourth Quarter Financial Report amounts as required by KRS 68.210 and KRS 43.075. As a result, audit adjustments had to be made in order to accurately reflect financial statement amounts.
- Adequate back-up procedures were not performed on electronic financial records, resulting in the loss of financial data.

There was a breakdown in the sheriff's internal controls over financial reporting. There was no oversight or review of the sheriff's ledgers or financial reports prior to submission. This breakdown of internal controls resulted in the loss of financial data which caused erroneous financial statements to be submitted to the Department for Local Government. Additionally, there was a waste of resources, since the bookkeeper had to spend time trying to recreate the lost financial data that was not properly backed up.

Strong internal controls, including segregation of duties and daily back-up procedures, are vital in ensuring that financial reports are accurately stated and properly supported. Strong internal also help ensure compliance with state statutes including KRS 68.210, which sets the minimum accounting requirements including original books of entry for receipts and disbursements, and KRS 43.075, which requires "accurate recording of receipts by source and expenditures by payee..." Strong internal control, including proper segregation of duties, also protects employees in the normal course of performing their daily responsibilities.

We recommend the sheriff strengthen internal controls over the financial reporting function by properly segregating duties and implementing effective back-up procedures. By segregating duties associated with financial reporting, or implementing effective compensating controls such as management oversight, the sheriff can reduce the risk of inaccurate financial reporting. By implementing effective daily back-up procedures, the sheriff can reduce the risk of the loss of financial records. Additionally, the sheriff or his designee should review the quarterly financial statements to determine if they agree to the underlying supporting ledgers, prior to submission.

*Sheriff's Response: Everything is being entered daily & printed out each month & copies being filed. Also the daily receipt sheets from the clerks are kept & compared out the spread sheets as well as the bank account.*

MCLEAN COUNTY  
KENNETH FRIZZELL, SHERIFF  
SCHEDULE OF FINDINGS AND RESPONSES  
For The Year Ended December 31, 2017

FINANCIAL STATEMENT FINDINGS: (CONTINUED)

2017-002 The Sheriff Overspent His Approved Budget For Calendar Year 2017

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The sheriff's disbursements, per bank records, exceeded his approved budgeted disbursements for calendar year 2017 by \$18,181. The sheriff did not adequately monitor disbursements to ensure he would not exceed his approved budget. Failure to monitor the budget shows a lack of fiscal responsibility and places public funds at risk. The state local finance officer requires the fiscal court to approve a calendar year budget for each fee office as a component of the county's budget preparation process by January 15th of each year. KRS 68.210 states that the administration of the county uniform budget system shall be under the supervision of the state local finance officer who may inspect and shall supervise the administration of accounts and financial operations and shall prescribe a system of uniform accounts for all counties and county officials. We recommend the sheriff not make disbursements that exceed his approved budget. The sheriff should monitor his budget throughout the year and request budget amendments sufficient to cover actual expenses as necessary.

*Sheriff's Response: We amended our 2017 budget but it was on 2-18. We did not realize we needed to amend the budget prior to 12-31-17. In the future, we will always make sure of we have to amend the budget we will do this within the year we are making the amendment.*