



Auditor of Public Accounts
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Harmon Releases Audit of Meade County Fiscal Court

FRANKFORT, Ky. – State Auditor Mike Harmon has released the audit of the financial statement of the Meade County Fiscal Court for the fiscal year ended June 30, 2015. 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 Meade 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 but was 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.

Our report presents a modified audit opinion because the Meade County Jail Commissary Fund did not maintain adequate accounting records to form an audit opinion on the receipts, disbursements, or balance of that fund. In all other respects, the fiscal court's financial statement is fairly presented in accordance with the regulatory basis of accounting.

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

The audit contains the following comments:

The Meade County Fiscal Court lacks adequate segregation of duties in receipts procedures. During Fiscal Year 2015, the Meade County Treasurer prepared and deposited receipts, posted receipts to the accounting system, prepared monthly reports for fiscal court and quarterly reports for the Department for Local Government, made cash transfers between funds and bank accounts, and performed bank reconciliations. There was no review by another person

to ensure daily deposits agree to the receipts ledger. Funds are also collected by other departments, such as solid waste, parks, and emergency medical services (EMS) without sufficient review. There are some compensating controls in place, including oversight in daily operations and review of reports and bank reconciliations by the county judge/executive. However, not all of these controls are evidenced in writing and alone are not sufficient to mitigate the risk of material error or fraud.

The fiscal court has not implemented a policy to ensure segregated duties or sufficient compensating controls. A lack of adequate segregation of duties and too much control by one individual could result in the undetected misappropriation of assets, errors, and inaccurate financial reporting.

Good internal controls dictate adequate segregation of duties to prevent the same person from having complete control in the receiving, recording, and reporting of funds. A strong internal control structure includes adequate segregation of duties or strong compensating controls to offset the risk caused by the lack of segregation of duties. Without proper segregation or strong compensating controls, the county cannot ensure all receipts are deposited and all bank activity is appropriately documented in the accounting system.

We recommend the fiscal court strengthen internal controls by segregating the duties involved in receiving, recording, reconciling, and reporting receipts. If segregation is not possible, we recommend further compensating controls, such as a receipt listing prepared by another person to compare to deposit tickets and ledger posting and documentation of oversight and review by a second person.

County Judge/Executive's Response: Meade County Fiscal Court has implemented a process of strengthening the internal controls by segregating the duties involved in receiving, recording, reconciling, and reporting reports.

Internal controls over receipts collected at off-site locations are not adequate to address the risk of error or fraud. We reviewed receipt documentation available from off-site locations, including solid waste, animal control, parks and recreation, EMS, the jail, and planning and zoning. While the county treasurer receives documentation from off-site locations supporting the amount deposited into the various bank accounts, there was not sufficient documentation for her to account for all receipts issued and balance receipts to the deposit.

We noted the following control deficiencies:

- Pre-numbered three part receipts are not issued for all funds collected at all locations.
- Collections from off-site locations were not balanced to receipts to determine if they were all accounted for and that total cash and checks submitted to the county treasurer agree to the total of the receipts.
- All departments use generic receipts instead of receipts unique to the county.

Two departments that collect receipts significant to the county's financial statements had additional issues.

Solid Waste

During review of receipt procedures we noted cash, checks, and credit card payments receipts collected and deposited by the solid waste office manager. Sufficient documentation was maintained by the department for audit procedures, including receipts for each transaction. Voided receipts were also maintained. The office manager prepares the deposit, records the receipt activity, and reconciles the bank account without review by another person. The solid waste department keeps a \$500 change fund in cash in the office and maintains an approximate balance of \$19,000 in the bank account. Keeping this much cash on hand and in the bank account increases the risk that fraud or errors could occur and go undetected. Further, the lack of segregation of duties in the receipts processing in this department further increases that risk.

- Garbage Fees: During review of collection of the county's garbage fees by a third party organization, we noted the organization has the capability of providing a report showing collection activity. However, this report is received and maintained in the solid waste department and has not been requested or required by the county treasurer. By not requesting a system report to reconcile the checks to, the fiscal court has not implemented sufficient controls over the activity performed by the outside organization. An error or fraud could occur at the organization that would reduce the amount sent to the fiscal court. However, this would go unnoticed by the treasurer without a collection report to compare to the check. Good internal controls dictate that deposits be reconciled to receipts, or in this case, a system generated report, to ensure all transactions are included.

Ambulance

During review of receipt procedures we noted cash, checks, and credit card payments receipts collected and deposited by the ambulance billing clerk. Sufficient documentation was maintained by the department for audit procedures, but receipts were not prepared for all transactions. The ambulance billing clerk receives and processes payments, prepares the deposit, records the receipt activity, and reconciles the bank account without review by another person. This lack of segregation of duties in the receipts processing in this department increases the risk of fraud or error occurring and not being detected or prevented.

The fiscal court does not have a policy in place to ensure sufficient internal controls are in place in all departments that receive payments, including segregating duties so that one person does not have complete controls during the receipt process, and requiring all departments to issue three-part receipts for every transaction or a policy to ensure all receipts are accounted for by the county treasurer by balancing receipts to cash/checks. Without these policies, the risk of fraud or error increases significantly. A lack of sufficient internal controls could result in the misappropriation of assets, errors that go unnoticed, and/or inaccurate financial reporting which could occur and go undetected.

The Department for Local Government's County Budget Preparation and State Local Finance Officer Manual requires all local government officials handling public funds to issue a three part pre-numbered receipt. KRS 64.840(2) requires "One (1) copy of the receipt shall be given to the

person paying the fine, forfeiture, tax, or fee and one (1) copy shall be retained by the official for his own records. One (1) copy of the receipt shall be retained by the official to be placed with the daily bank deposit.” Good internal controls dictate sufficient internal controls be in place in all departments that collect payments for the county, including ensuring duties are segregated, receipts are issued for all transactions, and balancing cash/checks to receipt documentation by another person.

We recommend fiscal court comply with KRS 64.840 and implement the following procedures:

- Pre-numbered receipts should be written and maintained for all monies collected, regardless of whether or not the customer requests a receipt.
- All three copies of any voided receipts should be maintained.
- All monies and copy of batched receipts should be given to the county treasurer.
- The county treasurer should review all receipts to check for missing receipt numbers and compare the cash to the total of receipts to ensure all cash is accounted for properly.
- Reconciliation should be done between the treasurer and each department to ensure agreement of the amount of receipts collected and posted.

We recommend the fiscal court implement sufficient segregation of duties or review by a second person of receipts collections at the solid waste and EMS departments. We also recommend the amount of cash kept on hand by the solid waste department for a change fund and the bank account balance be reduced to lessen the risk of fraud or errors. In addition, the fiscal court should improve oversight and controls over the activity provided by the service organization by requiring a system generated report that supports the amount of the check sent to the treasurer for monthly garbage fee collections.

We also recommend the county consider getting three-part receipt books that are unique to the county and pre-numbered so that each off-site location will have the same receipt to issue to customers. The books should be controlled and distributed by the treasurer to all departments that collect payments from taxpayers.

County Judge/Executive's response: Meade County Fiscal Court has implemented a three-part receipt book that are unique to the county and pre-numbered so that each off-site location will have the same receipt to issue to customers. All monies and copy of batched receipts are being given to the County Treasurer.

The former jailer failed to deposit all funds received intact daily and maintain sufficient, accurate accounting records to support transactions. Numerous issues were noted with the Meade County Detention Center's commissary account during the first half of fiscal year 2015, including:

- Adequate records were not maintained for phone cards. See finding 2015-004.
- Disbursements totaling \$5,063 did not meet the criteria for use of jail commissary funds. See finding 2015-005.
- Sales tax was not collected on phone card sales. See finding 2015-006.

- Cash was often given to the treasurer for “jail fees” without supporting documentation to indicate how much was for bond fees, per diem, booking fees or medical.
- Deposits of cash and money orders were often voided in the accounting system.
- Voids and write-off transactions were routinely used to force balance the daily checkout sheet total to the deposit total, meaning while the total deposit agreed to the total daily checkout sheet for the date, the transactions and make-up of the deposit differed from what was posted in the accounting system on that date.
- Personal checks and two-party checks from detention center employees were routinely cashed in the deposit. Thirty checks totaling \$1,548 were included in bank deposits reviewed.
- Some disbursement checks cleared the bank with different amounts and payees than recorded in the accounting records.
- Deposits of money orders were often entered into the accounting records as “cash” and cash was often entered as “money order” obscuring an adequate audit trail of transactions.
- Money orders received were not deposited on the day they were recorded in the accounting records. Some were not deposited until weeks later.
- Money orders designated for one inmate were entered into another inmate’s account.
- Money orders were voided in the accounting system but cleared the bank.
- Payments from the collection agency responsible for collecting former inmate balances were not always posted in the accounting system to the correct inmate.
- Two instances of money orders listed twice on the daily checkout sheet resulting in two inmates receiving credit for the same funds on two different occasions.
- Some inmates were not charged booking or per diem fees, without any explanation.
- One inmate contacted by the current jailer for a past balance due provided a detention center receipt marked “paid in full” showing he had paid the balance due of \$525 in December 2014. There was no posting to his account for this amount or on the daily checkout sheet for the date of the receipt.
- Phone cards noted as “void” in the accounting system were found to have been used.
- Per diem was charged and written off numerous times, sometimes within the same inmate’s account and on the same date.
- Activity on dormant inmate accounts, such as per diem charged to dormant accounts and written off the same date.
- Inconsistencies were so numerous between reports generated in the accounting system and between accounting system reports and the bank that it was impossible to determine which reports, if any, were accurate.

The former jailer failed to administer the jail commissary account in a way that provided clear, accurate records. The lack of sufficient accounting procedures and records for the jail commissary account increases the risk that fraud or a material error could happen and not be prevented or detected. Because of the extent and nature of the issues noted, we cannot provide an opinion on whether the jail commissary account information on the county’s financial statement is materially accurate.

Jail commissary accounts are authorized by KRS 441.135. According to KRS 441.135, “(1) The jailer may maintain a canteen for the benefit of prisoners lodged in the jail and may assign such jail employees and prisoners to operate the canteen as are necessary for efficient operation. (2)

All profits from the canteen shall be used for the benefit and to enhance the well-being of the prisoners. The jailer shall keep books of accounts of all receipts and disbursements from the canteen and shall annually report to the county treasurer on the canteen account.”

KRS 68.210 gives the State Local Finance Officer the authority to prescribe a uniform system of accounts. Jailers are provided guidelines for minimum accounting and reporting standards for the jail commissary in the *County Budget Preparation and State Local Finance Officer Policy Manual*. The former jailer should have implemented the accounting procedures and maintained the records described in that manual. Strong internal controls and proper accounting procedures are vital in ensuring that the jail commissary is accounted for properly. They are also important in protecting the assets of the jail commissary, as well as those given the responsibility of accounting for them. Because the former jailer failed to have either in place, the aforementioned findings occurred.

In response to these findings, we make the following recommendations to the current jailer:

- The jailer should ensure accurate accounting records are maintained for all transactions processed in the jail commissary account.
- The jailer should deposit all funds intact daily. The amount deposited should agree with the corresponding day’s check-out sheet in total and make-up.
- Cashing of personal and two-party checks should be prohibited.
- The use of transaction “voids” should be restricted to error correction and should be approved by a supervisor.
- Excessive use of voids, write-offs or any other adjusting entries should be investigated.
- Phone card transactions should be documented in the accounting system and adequate records maintained to document the disposition of all cards.
- Booking and per diem charges should be levied consistently to every inmate subject to fees. “Write-offs” of these fees should be minimized and should be authorized by a supervisor.
- Disbursement checks should be posted accurately in the accounting system and should be reviewed for accuracy.

County Judge/Executive’s response: No response provided.

Former Jailer’s response: No response provided.

Current Jailer’s response: As current jailer, I appreciate the help of the auditor’s office and all recommendations made to me. These recommendations will be followed and integrated into our policy and procedure manual.

The former jailer did not maintain complete records for phone cards. Jail commissaries often sell phone cards to inmates. The jail purchases the cards for less than face value and sells the cards at face value to generate profit for the commissary account. The former Meade County Jailer received 6,250 phone cards with a value of \$91,500 to sell through the jail commissary from July 1, 2013 through December 31, 2014. According to the current jailer, no unsold phone cards were found when he took office on January 1, 2015; therefore, \$91,500 should have been deposited into the jail commissary bank account during the time period noted.

A review of bank statements documents that \$76,647 in deposits were identified as phone card commissions. Subsequent to audit fieldwork, the former jailer met with auditors. He told the auditors phone cards were sold two different ways: 1. Out of the kiosk machine in the lobby, and 2. Deducted from inmate accounts. The deposits noted here represent the ones sold out of the kiosk. Auditors could not verify phone cards sold through inmate accounts with the information they were provided during the audit fieldwork.

Subsequent to audit fieldwork, the former jailer provided a detailed report for phone card transactions from the accounting system for phone cards sold through inmate accounts. The report contained voided transactions and at least one phone card listed twice for two different inmates. These issues are consistent with the accounting system issues noted in finding 2015-003. Approximately \$10,760 in phone cards could be accounted for in this report, leaving approximately \$4,093 in phone card sales undocumented. The former jailer told auditors he gave away phone cards to inmates before leaving office and returned some phone cards to the vendor. No records were maintained for these actions and could not be verified. Further in December 2014, the jailer wrote checks in arbitrary amounts from the commissary account totaling \$58,140 identified as phone card commissions to the Meade County Treasurer.

The absence of complete, accurate recordkeeping for phone cards left the cash collected for phone cards as well as the cards themselves susceptible to theft and/or misuse. The jail commissary account is short by phone card commissions incorrectly paid to the treasurer of \$58,140 and \$4,093 for phone cards either not sold or not documented.

Good internal controls dictate accurate accounting and documentation of sales and deposits as sales occur. Inventory that can be easily lost or stolen, such as phone cards, should always be secured and have sufficient controls in place to track sales and use. Because phone cards are purchased by inmates from the commissary, the profit from the sale of these cards should remain in the commissary account. According to KRS 441.135, all profits from the commissary shall be used for the benefit and to enhance the wellbeing of the prisoners.

The former jailer should have ensured that all phone card transactions were recorded and maintained an accurate accounting of phone card sales. Controls should have been in place to ensure phone cards and receipts were not susceptible to theft or loss. The profit earned from the sale of phone cards to inmates should have remained in the commissary bank account. We recommend the fiscal court reimburse the commissary account \$58,140. We further recommend the former jailer work with the fiscal court and county attorney to determine how they want to address the amount for phone cards he says he gave away to inmates and returned to the vendor.

County Judge/Executive's response: Meade County Fiscal Court has attached paid receipts totaling \$63,452.78 to reimburse the commissary account in the amount of \$58,140.00.

Auditor's Reply to County Judge/Executive's Response: We recommend the county judge/executive consult the county attorney as to the appropriateness of providing paid receipts instead of a transfer of cash to satisfy the debt.

Former Jailer's response: During the transition and for the benefit of the inmates, free phone cards totaling \$20.00 per inmate were given out during the month of December. Based upon the average population count of 139 in December, a minimum of 139 phone cards totaling \$2,780.00 were given free to inmates.

Former Jailer's response (Continued): Also the canteen administrators' records show that 115 phone cards were never sold to inmates or used and were returned to the phone vendor. The amount of the phone cards never used and returned to the vendor was \$1430.00. The combined total of free cards given to inmates and cards that were never used and returned to the vendor was \$4,210.00. The auditor's office was provided with an inmate statement verifying that free cards were given to inmates as well as the numbers of all 115 cards that were never sold and returned. Excluded from this auditor's report are the facts that per the phone contract, the jail was provided with over 2,000 free phone cards from the vendor and that jail phone cards have no cash value and cannot be used by anyone other than inmates at the jail. Other than the free cards given to inmates and those which were returned, all funds for phone cards that were actually sold either through the lobby or internally through the jail have been accounted for. Furthermore, in December 2014 an auditor from the state auditor's office was consulted and advised prior to the transfer of funds identified as phone card commissions from the commissary to the jail fund. In preparation of the next audit he had us document this on an exit conference form which he signed.

Auditor's Reply to Former Jailer's Response: Sufficient supporting documentation should be developed at the time of the transaction and maintained with the accounting records. A single inmate's signed statement obtained over 18 months after the occurrence cannot be considered sufficient evidence to account for 139 missing phone cards. Further, auditors were not able to verify with the vendor that any phone cards were returned to them. When a detention center receives free phone cards, it simply means the detention center did not have to pay for them. Those cards should have been documented as either sold (and the funds properly accounted for) or as given to inmates free of charge. While phone cards have no cash value outside the detention center, it is the jailer's responsibility to ensure sufficient controls are in place over all inventory items to protect the inventory from loss or fraud. The overall lack of accurate, consistent accounting records, as described in comment #2015-003, contributed to the issues noted in this comment.

The former jailer made purchases from the commissary account that did not comply with state law. We tested a sample of 32 jail commissary disbursements and found \$5,063 in disbursements that do not meet the criteria for jail commissary profit spending. The purchases included a commercial slicer, various office supplies, desk organizers, a metal security cabinet, and hand sanitizer dispensers that would be deemed regular jail fund disbursements. Since these items were for administration of the detention center and not to benefit prisoners, they should have been purchase through the jail fund of the county. A purchase order should have been provided by the county judge/executive's office and included on the claims list for presentation to the fiscal court. The jailer circumvented the internal controls of the county by purchasing these items through the jail commissary and used commissary profit for other than its intended purpose. Further, the former jailer paid \$78 in sales tax on those purchases examined. Since

government agencies are not subject to sales tax, this was an unnecessary waste of commissary profit.

The failure of the former jailer to spend commissary profit to benefit and enhance the well-being of prisoners caused the detention center to be out of compliance with state law and wasteful spending of commissary profit on sales tax. According to KRS 441.135(2), “[a]ll profits from the canteen shall be used for the benefit and to enhance the well-being of the prisoners.” KRS 441.135(3), “[a]ll allowable expenditures from a canteen account shall include but not be limited to recreational, vocational, and medical purposes.”

The former jailer should have ensured all disbursements from jail commissary profits were for the benefit of the prisoners and were in compliance with KRS 441.135(2). The former jailer should have complied with the county’s purchasing procedures for the disbursements noted. We recommend \$5,063 be reimbursed by the jail fund to the jail commissary account.

County Judge/Executive’s response: Meade County Fiscal Court has attached paid receipts totaling \$63,452.78 to reimburse the commissary account in the amount of \$5,063.00.

Auditor’s Reply to County Judge/Executive’s Response: We recommend the county judge/executive consult the county attorney as to the appropriateness of providing paid receipts instead of a transfer of cash to satisfy the debt.

Former Jailer’s response: KRS 441.135 is and has been interpreted differently by each auditor. One year an auditor may approve an item purchased out of commissary funds, and next year a different auditor may disapprove the same item. For example, under the same statute, office supplies for the operation of the canteen have always been approved by the auditor and in this audit they were not approved. Rubber bands, file folders, post it notes, toner cartridges, a hole punch, ink for calculator, etc., have been approved for the canteen in the past but were not allowed during this audit. Since a jail canteen is not required and was created for the benefit of the inmates, all office supplies for the management and operation of it should be allowed. Hand sanitizer dispensers and individual laundry bags are not required by jail standards but were purchased for the benefit of the inmates, and yet they were not approved. The only item that may not have fit the criteria for commissary spending was the slicer, however it was purchased for the safety and benefit of the state inmates who worked in the kitchen and who received work credit. The bottom line is everything that was purchased was for the jail; there was just a difference of interpretation on whether it should have been purchased from the commissary fund or the jail fund. A lot is open to interpretation when a statute reads that “all profits from the canteen shall be used for the benefit and to enhance the wellbeing of prisoners,” and “allowable expenditures from a canteen account shall include but not be limited to recreational, vocational, and medical purposes”. Under the same statute, one jail may be approved by an auditor to purchase certain items through the commissary account and the next jail may be written up by another auditor for purchasing the same exact things. Enforcing the statute evenly and consistently would be a great help to all the jailers across the state.

Auditor’s Reply to Former Jailer’s Response: KRS 441.135 requires that profit from the canteen be used “for the benefit and to enhance the well-being of prisoners.” When a statute does not

indicate exactly what purchases would meet this criteria, auditors must determine whether the jailer is in compliance with the intent of the statute. The items listed in the comment do not appear to meet the criteria. Further, purchases made in previous years were not “approved” by the auditor. An audit consists of testing a sample of transactions not every transaction. A transaction not tested in a past audit does not indicate approval of the disbursement.

Current Jailer’s response: As current jailer, if there is any questions regarding what can be purchased from the commissary account, I will consult with the county attorney and the auditor’s office.

The Meade County Detention Center lacks adequate segregation of duties in commissary receipts and inventory. During Fiscal Year 2015, the Meade County Detention Center did not charge or collect sales tax on prepaid phone cards sold to inmates through the commissary. Since these phone cards are subject to Kentucky’s 6% sales tax as levied in KRS 139.200(2)(d), the jailer should have collected the tax and remitted taxes collected to the Kentucky State Treasury.

Based on available records, the former jailer had \$91,000 in prepaid phone cards to sell. Tax calculated on this amount is \$5,460. The current jailer had \$24,195 in phone card sales. Tax calculated on this amount is \$1,452.

The current jailer thought the phone card vendor was charging and collecting sales tax when he purchased the cards from them. This misunderstanding of the policy caused the detention center to be out of compliance with state sales tax laws and could result in penalties and interest accruing on unpaid tax. KRS 139.200 documents the imposition of Kentucky state sales tax on goods including prepaid phone cards.

The Meade County Detention Center owes at least \$6,912 in sales tax on prepaid phone cards to the Kentucky State Treasury. We recommend the jailer contact the Division of Sales and Use Tax at the Department of Revenue for guidance on the appropriate method of collecting and remitting the tax and to determine the amount owed for previously sold phone cards, plus any penalties and interest, if applicable.

County Judge/Executive’s response: No response provided.

Current Jailer’s response: Upon taking office in January 2015 and opening the commissary I sent a list of all items to be sold to the Department of Revenue for review of what items are taxable. Since the phone cards were not marked taxable I did not collect sales tax. We are now collecting sales tax on all phone cards, and working with the Department of Revenue to determine the amount of taxes owed to the state from the past administration for uncollected sales tax.

Former Jailer’s Response: No response provided.

The Meade County detention center lacks adequate segregation of duties in commissary receipts and inventory. The Meade County Detention Center has not adequately segregated duties in two areas, receipts and inventory, as discussed below:

Receipts

The jailer has assigned one person to receive money, prepare the deposit, post payments to inmate accounts, prepare daily checkout sheets, reconcile the bank account, and prepare necessary reports without sufficient review or oversight by a second person.

Inventory

The detention center administers a jail commissary with an in-house stock of inventory. The inventory duties, including maintaining and securing inventory and re-ordering supplies, are assigned to one individual. The individual performs periodic inventory counts to ensure computerized records are accurate. There is no one assigned to oversee and review this activity and periodically confirm inventory levels.

The jailer has not developed sufficient policies and procedures to address internal control weaknesses in receipts and inventory. The lack of sufficient segregation of duties or strong oversight has increased the risk of fraud or error in these areas.

Good internal controls dictate adequate segregation of duties to prevent the same person from having complete control in the receiving, recording, and reporting of funds. Segregation of duties is also essential in the custody and administration of inventory on hand. A strong internal control structure includes adequate segregation of duties or strong compensating controls to offset the risk caused by the lack of segregation of duties.

Without proper segregation or strong compensating controls, the jailer cannot ensure all receipts are deposited and all bank activity is appropriately documented in the accounting system or that there are not errors or fraud in inventory totals.

We recommend the jailer strengthen internal controls by segregating the duties involved in receiving, recording, reconciling and reporting receipts. If segregation is not possible, we recommend compensating controls, such as a receipt listing prepared by another person to compare to deposit tickets and ledger posting and/or documentation of strong oversight and review by a second person. Duties in the administration of the commissary inventory, such as documenting inventory counts, re-ordering stock and adjusting inventory totals in the accounting system should be segregated from actual custody and maintenance of inventory. If segregation is not possible, the jailer should implement strong oversight, including review and approval of stock re-orders and periodic surprise inventory counts. The jailer should further review any adjustments to inventory totals in the accounting system and limit these to rare occurrences.

County Judge/Executive's response: No response provided.

Current Jailer's response: Since February of 2015 each employee is required to have the ability to process monies brought into the jail. Each employee is given their own password for the computer and all transactions are recorded on video. I will continue to provide a strong oversight, and continue to check all daily transactions. I have assigned another employee to assist the commissary with maintaining and reordering stock. I will also assign different employees to inventory the commissary inventory.

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

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