

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT

OF

KNOX COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
08/15/2014

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
County Auditor:	
Federal Findings:	
Finding 2013-001 - Internal Controls Over the Schedule of Expenditures of Federal Awards	6
Finding 2013-002 - Internal Controls Over Financial Transactions and Reporting.....	6-7
Finding 2013-003 - Internal Controls and Compliance Over Cash Management.....	7-8
Finding 2013-004 - Internal Controls Over Special Tests and Provisions (Job Creation)	8-9
Corrective Action Plan	10-13
Audit Result and Comment:	
Overdrawn Cash Balances	14
Exit Conference	15
County Treasurer:	
Federal Finding:	
Finding 2013-002 - Internal Controls Over Financial Transactions and Reporting.....	18
Corrective Action Plan	19
Exit Conference	20
County Sheriff:	
Audit Result and Comment:	
Outstanding Checks From Old Bank Account and Unclaimed Property	22
Exit Conference	23

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Mindy S. Wessel	01-01-13 to 12-31-14
Treasurer	Sharon K. Duke	01-01-13 to 12-31-16
Clerk	Lisa Clark-Benock	01-01-11 to 12-31-14
Sheriff	Michael Morris	01-01-11 to 12-31-14
Recorder	Brenda Hall	01-01-11 to 12-31-14
President of the County Council	Steve Thais Randy Crismore	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the Board of County Commissioners	Rowe Sargent Larry Holscher	01-01-13 to 12-31-13 01-01-14 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF KNOX COUNTY, INDIANA

This report is supplemental to our audit report of Knox County (County), for the period from January 1, 2013 to December 31, 2013. It has been provided as a separate report so that the reader may easily identify any Federal Findings and Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the County, which provides our opinions on the County's financial statement and federal program compliance. This report may be found at www.in.gov/sboa/.

The Federal Findings, identified in the above referenced audit report, are included in this report and should be viewed in conjunction with the Audit Results and Comments as described below.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Corrective Action Plan for the Federal Findings, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

June 5, 2014

(This page intentionally left blank.)

COUNTY AUDITOR
KNOX COUNTY

COUNTY AUDITOR
KNOX COUNTY
FEDERAL FINDINGS

***FINDING 2013-001 - INTERNAL CONTROLS OVER THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***

The County did not have a proper system of internal controls in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal controls in place that operates effectively, material misstatements to the SEFA could remain undetected.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted several deficiencies in the internal control systems of the Treasurer's and Auditor's Office related to financial transactions and reporting. The failure to establish and maintain internal controls enable material misstatements or irregularities to remain undetected. We believe the following deficiencies constitute material weaknesses:

1. Preparing Financial Statement: Internal controls were not in place to detect that the financial statement for the County, as presented for audit, was materially incorrect. There were errors in reporting the total receipts, disbursements, and cash balances of numerous funds. Audit adjustments were proposed, accepted by the County, and made to the financial statement presented in this report.
2. Reconcilements: Proper controls were not established between the Treasurer's and Auditor's Offices to accurately prepare reconcilements for any of the months during the audit period. The balance per the bank accounts did not agree with the bank balances reported in the Treasurer's Cash Book. Neither the balance per the bank accounts nor the balance per the Treasurer's Cash Book reconciled to the fund balances on the Auditor's Fund Ledger. A number of adjustments were made by the Auditor to the County Fund Ledger that were not communicated and reflected on the Treasurer's Cash Book. As of December 31, 2013, the difference between the adjusted bank balance and Auditor's Fund Ledger indicated cash necessary to balance of \$137,804, which was determined to be immaterial. Outstanding checks listed on the outstanding check report date as far back as 2006.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

COUNTY AUDITOR
KNOX COUNTY
FEDERAL FINDINGS
(Continued)

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

FINDING 2013-003 - INTERNAL CONTROLS AND COMPLIANCE OVER CASH MANAGEMENT

Federal Agency: Department of Housing and Urban Development
Federal Program: Community Development Block Grant/State's Program
and Non-Entitlement Grants in Hawaii

CFDA Number: 14.228

Federal Award Number and Year (or Other Identifying Number): B13DC180001DR2-09-223

Pass-Through Entity: Indiana Office of Community and Rural Affairs

Management of the County has not established an effective internal control system over the compliance requirements relating to Cash Management. The County failed to implement policies and procedures to ensure that all Community Development Block Grant (CDBG) funds received would be disbursed within the applicable financial management requirements. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and compliance requirements.

The County entered into a grant agreement for the Farbest Economic Development Grant (DR2-09-223) with the Indiana Office of Rural and Community Affairs (OCRA). The purpose of the project was for Farbest, Inc., to purchase equipment to start a turkey processing facility and CDBG funds were used to help pay for the development of the plant. When Farbest, Inc., purchased the equipment, they submitted the invoice to the County. The County filed a claim voucher and sent it to the OCRA office for approval and payment. The County was notified when payment of the claim was received for the grant and disbursements were to be made within five days to the vendor requesting payment in order to meet Cash Management requirements. During 2013, the following reimbursement claim was not in compliance:

<u>Date of Request</u>	<u>Date Received</u>	<u>Date Vendor Paid</u>	<u>Days Held by County</u>	<u>Amount</u>
July 15, 2013	August 19, 2013	August 19, 2013	13 Days	<u>\$ 606,795</u>

COUNTY AUDITOR
KNOX COUNTY
FEDERAL FINDINGS
(Continued)

The "Indiana CDBG Handbook, Community Development Block Grants" issued by Indiana Office of Community and Rural Affairs states in part:

"6.5. Draw-downs and Disbursements: After approval of the Claim Voucher by the Lt. Governor's business office, the claim is forwarded to the Auditor's Office for payment. Funds are electronically transferred to the Grantee's bank account of record. If the grantee makes changes to their bank account of record, they must notify the Auditor's office of the updated account information. Grantees must be alert to the receipt of federal funds and be prepared to issue payments to their contractors within five business days of the deposit.

Under no circumstances should a Grantee retain more than \$5,000 of federal money in their bank account for more than five business days. If for any reason the federal funds cannot be disbursed during that five day period, the Grantee will be required to return all interest earned on the federal funds to OCRA by check made payable to the U.S. Treasury. Grantees are advised to keep federal funds in non-interest bearing accounts."

Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance with the cash management requirements could result in the loss of federal funds to the County.

We recommended that the County establish controls to ensure Cash Management requirements are complied with.

***FINDING 2013-004 - INTERNAL CONTROLS OVER
SPECIAL TESTS AND PROVISIONS (JOB CREATION)***

Federal Agency: Department of Housing and Urban Development
Federal Program: Community Development Block Grants/State's Program
and Non-Entitlement Grants in Hawaii

CFDA Number: 14.228

Federal Award Number and Year (or Other Identifying Number): B13DC180001DR2-09-223

Pass-Through Entity: Indiana Office of Community and Rural Affairs

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the Special Tests and Provisions requirement for job creation. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the Special Tests and Provisions requirement for job creation. A lack of segregation of duties within an internal control system could also allow noncompliance with the Special Tests and Provisions for job creation and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

COUNTY AUDITOR
KNOX COUNTY
FEDERAL FINDINGS
(Continued)

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or Special Tests and Provisions requirement for job creation could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and Special Tests and Provisions requirement for job creation.

KNOX COUNTY AUDITOR

Mindy S. Wessel

COURTHOUSE

111 N. SEVENTH STREET, STE. 7

VINCENNES, IN 47591

(812) 887-2502



KNOX COUNTY FEDERAL FINDINGS

Finding 2013-001

Correction Action Plan

The Knox County Auditor's office has designed and implemented an internal control structure that provides reasonable assurance that the SEFA will be accurate.

The Auditor has developed a excel spreadsheet on all Federal Grants to help maintain internal controls and comply with laws, regulations and the provisions of contracts or grant agreements related to each of its Federal Programs. The spreadsheet lists the Federal Agency, Federal Program, CFDA Number, Federal Award Number and Year, and Pass-Through Agency. The Deputy Auditor will compare the spreadsheet before the information is entered into Gateway.

A handwritten signature in cursive script that reads "Mindy S. Wessel".

Mindy S Wessel

Knox County Auditor

May 8, 2014

KNOX COUNTY Auditor

Mindy S. Wessel

COURTHOUSE

111 N. SEVENTH STREET, STE. 5

VINCENNES, IN 47591

(812) 885-2502



KNOX COUNTY FEDERAL FINDINGS

Finding 2013-002

Correction Action Plan:

The Auditor's office will provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper executive of management's objectives, and compliance with laws and regulations. Among other things segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing which are necessary for proper internal control. The controls over receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making.

The Auditor's Office and Treasurer's Office will balance daily to keep everything in balance on all funds. The Knox County Auditor's office will issue checks and receipts when making accounts payable corrections to help the Treasurer with their posting, which will help eliminate error between the Auditor's office and the Treasurer's office.

A handwritten signature in cursive script that reads "Mindy S. Wessel".

Mindy S Wessel
Knox County Auditor
May 8, 2014



KNOX COUNTY Auditor

Mindy S. Wessel

COURTHOUSE

111 N. SEVENTH STREET, STE. 5

VINCENNES, IN 47591

(812) 885-2502

KNOX COUNTY FEDERAL FINDINGS

Finding 2013-003

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program: Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii

CFDA Number: 14.228

Federal Award Number and Year (or other identifying number); B13DC180001DR2-09-223

Pass-Through Entity: Indiana Office of Community and Rural Affairs.

Correction Action Plan:

Knox County will establish an effective internal control system over the compliance requirements relating to cash management. The County will implement policies and procedures to ensure that all Community Development Block Grant (CDBG) funds received will be disbursed within the applicable financial management requirements. The County Auditor and the Deputy Auditor will verify each EFT that is deposited to the county and disburse the funds within the five day period, which will help eliminate this finding.

Mindy S Wessel
Knox County Auditor
May 8, 2014



KNOX COUNTY AUDITOR

Mindy S. Wessel

COURTHOUSE

111 N. SEVENTH STREET, STE. 5

VINCENNES, IN 47591

(812) 885-2502

KNOX COUNTY FEDERAL FINDINGS

Finding 2013-004

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

CFDA Number: 14.228

Federal Award Number and Year (or Other Identifying Number); B13DC180001DR2-09-223

Pass-Through Entity: Indiana Office of Community and Rural Affairs

Correction Action Plan

The County Auditor will establish internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, detected and corrected on a timely basis. To make sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The County Auditor will establish internal controls with SIDC making sure that Farbest Economic Development Grant is in compliance with this grant.

Mindy S Wessel
Knox County Auditor
May 8, 2014

COUNTY AUDITOR
KNOX COUNTY
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCES

The financial statements presented in this report included the following funds with overdrawn cash balances at December 31, 2013:

<u>Fund</u>	<u>Amount Overdrawn</u>
Tax Sale Redemption	\$ 1,613
HEA 1001 State Homestead Credit	727
County Sheriff (Luce)	4,908
Drug Seizure	6,397
Other Assessments Sewer Trash Mowing	617
Drug Task Force	3,308

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
KNOX COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 5, 2014, with Larry Holscher, President of the Board of County Commissioners; Randy Crismore, President of the County Council; Mindy S. Wessel, Auditor; and Robert K. Lechner, Vice President of the County Council.

(This page intentionally left blank.)

COUNTY TREASURER
KNOX COUNTY

COUNTY TREASURER
KNOX COUNTY
FEDERAL FINDING

FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted several deficiencies in the internal control systems of the Treasurer's and Auditor's Office related to financial transactions and reporting. The failure to establish and maintain internal controls enable material misstatements or irregularities to remain undetected. We believe the following deficiencies constitute material weaknesses:

1. **Preparing Financial Statement:** Internal controls were not in place to detect that the financial statement for the County, as presented for audit, was materially incorrect. There were errors in reporting the total receipts, disbursements, and cash balances of numerous funds. Audit adjustments were proposed, accepted by the County, and made to the financial statement presented in this report.
2. **Reconcilements:** Proper controls were not established between the Treasurer's and Auditor's offices to accurately prepare reconcilements for any of the months during the audit period. The balance per the bank accounts did not agree with the bank balances reported in the Treasurer's Cash Book. Neither the balance per the bank accounts nor the balance per the Treasurer's Cash Book reconciled to the fund balances on the Auditor's Fund Ledger. A number of adjustments were made by the Auditor to the County Funds Ledger that were not communicated and reflected on the Treasurer's Cash Book. As of December 31, 2013, the difference between the adjusted bank balance and Auditor's Fund Ledger indicated cash necessary to balance of \$137,804, which was determined to be immaterial. Outstanding checks listed on the outstanding check report date as far back as 2006.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

KNOX COUNTY TREASURER

SHARON K. DUKE

111 N. SEVENTH STREET, SUITE 1

VINCENNES, IN 47591

(812) 887-2506



KNOX COUNTY FEDERAL FINDINGS Finding 2013-002

Correction Action Plan:

The Knox County Treasurer's office will provide reasonable assurance regarding the accurate preparation of reconciliation reports between the auditor's office and treasurer's office. This being the first year as treasurer, and having had the previous treasurer's bookkeeper take another job on January 2, 2013 left this office without a knowledgeable bookkeeper of the procedures for the cash book. To add to the confusion, the auditor was also new in her position and was making corrections that she felt needed to be made that was affecting cash but had no cash to present to the treasurer's office for deposits. Therefore, the treasurer could not get the funds to balance with the auditor and of course, the cash in the bank was going to be off from what the auditor was presenting. There is also a \$108,854.94 adjustment that was made in 2010 by the previous treasurer due to using a wrong figure when the office went from handwritten books to a computer program. In finishing regarding the \$137,804 difference between the adjusted bank balance and auditor's fund ledger is in reality non-cash adjustments that were made in error. The treasurer did present monthly the differences in the cash balances to the auditor's office but the auditor being new in her position didn't realize the error she had made when she made her corrections. The treasurer being new in her position and not having anyone in the office knowledgeable of the bookkeeping responsibilities failed to complete the report.

The treasurer having spent time with the SBOA is now aware of the reports that are required and of the importance of pursuing corrective action on the auditor's office when the funds are not in balance. The treasurer's software pulls over the entire funds activity which effects cash through quietus and checks. The difference in the funds would only be caused by a correction made in the auditor's office that affects cash in error and or by the treasurer not having properly pulled over the day's activity. My knowledge of this will be put into internal control to assure the proper corrections are made from this point on between the auditor's office and treasurer's office.

The treasurer is creating a new cashbook for 2013, to identify the errors in corrections and will work with the auditor to get them resolved. The treasurer is also completing reconcilements monthly. The treasurer will present the auditor with an outstanding check report in order to get those checks off the books.

I assure you the Auditor's office and Treasurer's office have a good working relationship and the errors made by both officers were unintentional errors made from having never been in their positions before and are behind us. That the auditor and treasurer will have better internal control due to having had a SBOA audit and necessary explanations of the entire process that is expected.

Sincerely,

A handwritten signature in cursive script that reads "Sharon K. Duke".

Sharon K. Duke
Knox County Treasurer
May 14, 2014

COUNTY TREASURER
KNOX COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 5, 2014, with Larry Holscher, President of the Board of County Commissioners; Randy Crismore, President of the County Council; Sharon K. Duke, Treasurer; and Robert K. Lechner, Vice President of the County Council.

COUNTY SHERIFF
KNOX COUNTY

COUNTY SHERIFF
KNOX COUNTY
AUDIT RESULT AND COMMENT

OUTSTANDING CHECKS FROM OLD BANK ACCOUNT AND UNCLAIMED PROPERTY

Prior Reports B42449, B39043, B34866, and B31326 had comments on cash necessary to balance between the Sheriff's Cash Book and the bank account as well as undeposited receipts. For 2011 and 2012, a new bank account was opened and a new Cash Book utilized to give the Sheriff's Office the opportunity to properly reconcile the old Cash Book and bank account.

The old Sheriff's Cash Book bank account was held dormant while the unit identified the amounts of outstanding checks. Four old outstanding checks were identified as meeting the requirements to be remitted to the Attorney General totaling \$66,150.92. On July 10, 2013, the Sheriff closed out the old Cash Book bank account and sent \$61,242.79 to the Attorney General, which represented the balance of the bank account. The Sheriff still owed the Attorney General \$4,908.13 after the payment was made. It was recommended in the prior audit for the Sheriff to use commissary funds or General fund monies (sheriff budget) to cover the remaining requirements for the unclaimed property that was submitted.

As of April 30, 2014, the Sheriff's Office still owed the Attorney General \$4,908.13 to cover the amount of unclaimed property submitted. The County is responsible for remitting the total amount of property identified as unclaimed property to the Attorney General's Office.

Indiana Code 32-34-1-20(c) states in part:

"Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the hold concerning the property or has not otherwise given an indication of interest in the property during the following times: . . .

- (7) for property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable."

COUNTY SHERIFF
KNOX COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 5, 2014, with Larry Holscher, President of the Board of County Commissioners; Randy Crismore, President of the County Council; Robert K. Lechner, Vice President of the County Council; Mindy S. Wessel, Auditor; and Dan P. Mooney, Sheriff's Chief Deputy.