

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

JASPER COUNTY, INDIANA

January 1, 2014 to December 31, 2014



**FILED**  
01/06/2017



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kimberly K. Grow	01-01-13 to 12-31-20
County Treasurer	Carla S. Anderson	01-01-13 to 12-31-16
Clerk of the Circuit Court	Vickie Bozell	01-01-11 to 12-31-18
County Sheriff	Terry J. Risner	01-01-11 to 12-31-18
County Recorder	Beth A. Warren	01-01-13 to 12-31-16
President of the Board of County Commissioners	Kendell Culp	01-01-14 to 12-31-16
President of the County Council	Rein O. Bontreger	01-01-14 to 12-31-16



**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  
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Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF JASPER COUNTY, INDIANA

This report is supplemental to our audit report of Jasper County (County), for the period from January 1, 2014 to December 31, 2014. 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/](http://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 Result and Comment 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

November 21, 2016

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COUNTY AUDITOR  
JASPER COUNTY

COUNTY AUDITOR  
JASPER COUNTY  
FEDERAL FINDINGS

**FINDING 2014-001 - FINANCIAL TRANSACTIONS AND REPORTING - COUNTY AUDITOR**

*Condition*

There were deficiencies in the internal control system of the County Auditor (Auditor) related to financial transactions and reporting. The Auditor had not separated incompatible activities related to payroll disbursements. There were no controls in place to ensure that payroll claims entered into the accounting system were accurate. After the claims were entered into the accounting system by the appropriate deputy, there was no review of the information for accuracy.

*Criteria*

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 County Auditors of Indiana, Chapter 14)

*Cause*

Management of the County had not established a proper system of internal control. Management also had not conducted a risk assessment related to the Auditor's financial reporting and transactions.

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the Auditor at risk that controls may not have been either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2014-004 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

*Condition*

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The SEFA was prepared by the Auditor and a review was performed by a Deputy; however, there was no documentation of this review.



COUNTY AUDITOR  
JASPER COUNTY  
FEDERAL FINDINGS  
(Continued)

The SEFA presented for audit included the following errors:

1. ARRA funds of \$5,153 were not reported on the SEFA.
2. Child Support Enforcement program expenditures were overstated \$55,708.
3. Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements program expenditures were overstated \$7,118.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

*Criteria*

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 County Auditors of Indiana, Chapter 14)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section .310. . . ."

OMB Circular A-133, Subpart C, section .310(b) states in part:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. . . ."

COUNTY AUDITOR  
JASPER COUNTY  
FEDERAL FINDINGS  
(Continued)

*Cause*

Management had not established a system of internal control that would have ensured proper reporting of federal expenditures on the SEFA.

*Effect*

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2014-005 - ALLOWABLE COSTS/COST PRINCIPLES**

Federal Agency: Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year (or Other Identifying Number): 2014

Pass-Through Entity: Indiana Department of Child Services

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

A consultant prepared the Cost Allocation Plan for indirect costs charged to the program. There were no controls in place to ensure that the Cost Allocation Plan was properly or accurately prepared.

*Context*

Based on the initial assessment of the Child Support Enforcement grant, the lack of controls over the Allowable Costs/Cost Principles was a systemic problem. There were no controls during the audit period.

*Criteria*

OMB 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. . . ."

*Cause*

Management had not developed a system of internal controls that segregated key functions.

COUNTY AUDITOR  
JASPER COUNTY  
FEDERAL FINDINGS  
(Continued)

*Effect*

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirement and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Questioned Costs*

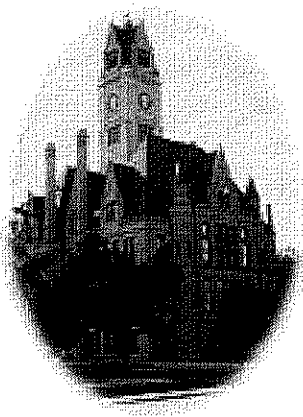
There were no questioned costs identified.

*Recommendation*

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.



*Kimberly K. Grow*  
Auditor of Jasper County

CORRECTIVE ACTION PLAN

Findings 2014-001

Contact Person Responsible for Corrective Action: Kimberly K Grow

Contact Phone Number: (219)866-4930

Views of Responsible Official: This finding is something I have been working on over the year and I'm working hard in getting these items into compliance.

Description of Corrective Action Plan:  
2014-001

Since this has been brought to my attention the following steps have been taken to insure that we are in compliance with the regulations.

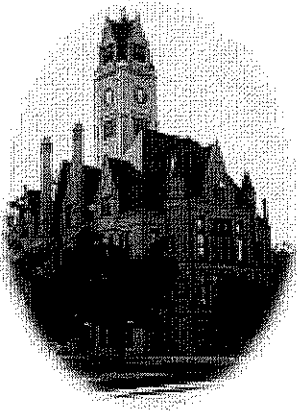
- 1) I have been reviewing and initialing all claims vouchers.
- 2) I now have an employee reviewing the payroll vouchers and checking all salaries and deductions to verify what is in the system matches the vouchers and are in compliance with the salary ordinance.

Anticipated Completion Date: 11/21/2016

*Kimberly K. Grow*  
\_\_\_\_\_  
Kimberly K Grow

Auditor \_\_\_\_\_  
(Title)

11/21/2016  
\_\_\_\_\_  
(Date)



*Kimberly K. Grow*  
Auditor of Jasper County

CORRECTIVE ACTION PLAN

Findings: 2014-004

Contact Person Responsible for Corrective Action: Kimberly K Grow  
Contact Phone Number: (219)866-4930

Views of Responsible Official: This finding is something I have been working on over the year and I'm working hard in getting these items into compliance.

Description of Corrective Action Plan:

Since this has been brought to my attention the following steps have been taken to insure that we are in compliance with the regulations.

2014-004

- 1) As Auditor along with my Deputy Auditor will be working together to ensure accurate reporting on the SEFA.

Anticipated Completion Date: 11/21/2016

  
Kimberly K Grow

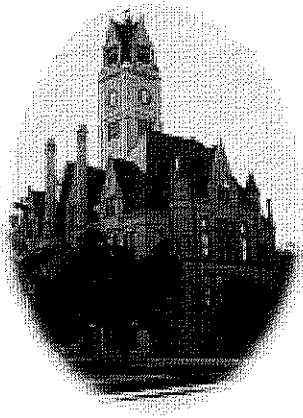
Auditor

(Title)

11/21/2016

(Date)

115 W Washington Street Suite 200, Rensselaer, Indiana 47978  
Phone (219) 866-4930 \* Fax (219) 866-4940



*Kimberly K. Grow*  
Auditor of Jasper County

CORRECTIVE ACTION PLAN

Findings 2014-005

Contact Person Responsible for Corrective Action: Kimberly K Grow  
Contact Phone Number: (219)866-4930

Views of Responsible Official: This finding is something I have been working on over the year and I'm working hard in getting these items into compliance.

Description of Corrective Action Plan:

Since this has been brought to my attention the following steps have been taken to insure that we are in compliance with the regulations.

2014-005

- 1) As Auditor along with my Deputy Auditor we will be reviewing the Cost Allocation Plan for indirect costs.

Anticipated Completion Date: 11/21/2016

  
Kimberly K Grow

Auditor

(Title)

11/21/2016

(Date)

115 W Washington Street Suite 200, Rensselaer, Indiana 47978  
Phone (219) 866-4930 \* Fax (219) 866-4940

COUNTY AUDITOR  
JASPER COUNTY  
AUDIT RESULT AND COMMENT

***SALARY ORDINANCE***

The Jasper County Personnel Policies Handbook included a longevity schedule based upon years of uninterrupted service to the County. The County did not comply with this policy for one employee. This employee was hired three times; however, the County did not use the latest hire date to calculate the employee's years of service for longevity pay included in the salary ordinance for the years 2011 through 2015. The second hire date was used, which resulted in the error.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR  
JASPER COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 21, 2016, with Kimberly K. Grow, County Auditor; Kendell Culp, President of the Board of County Commissioners; and Rein O. Bontreger, President of the County Council.



COUNTY TREASURER  
JASPER COUNTY

COUNTY TREASURER  
JASPER COUNTY  
FEDERAL FINDING

***FINDING 2014-002 - FINANCIAL TRANSACTIONS AND REPORTING - COUNTY TREASURER***

*Condition*

There were deficiencies in the internal control system of the County Treasurer (Treasurer) related to financial transactions and reporting. The Treasurer had not separated incompatible activities related to receipts. The same employee recorded tax collections, prepared the deposit, and took the deposit to the bank.

*Criteria*

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 County Treasurers of Indiana, Chapter 10)

*Cause*

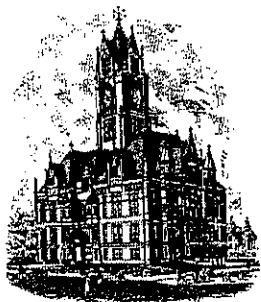
Management of the County had not established a proper system of internal control. Management also had not conduct a risk assessment related to the Treasurer's financial reporting and transactions.

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the Treasurer at risk that controls may not have been either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.



CARLA S. ANDERSON  
TREASURER OF JASPER COUNTY  
115 W. WASHINGTON ST  
SUITE 201  
RENSSELAER, INDIANA 47978

PHONE (219) 866-4938  
FAX (219) 866-9455

11/21/2016

Corrective Action Plan  
Finding 2014-002-

Contact Person Responsible for Corrective Action ~ Carla S Anderson  
Contact Phone Number 219-866-9433

We Concur With the Finding but also want to emphasize that with a small office many things are difficult to implement.

Treasurer will download and print all bank statements  
Bank Reconciliation will be completed by 1<sup>st</sup> Deputy  
Bank Reconciliation will be checked and initialed by Treasurer  
Tax collection/Quietus balancing and posting done by 1<sup>st</sup> Deputy  
Check listing done by 2<sup>nd</sup> Deputy  
Cash drawer pulled and counted by Treasurer  
Bank deposit is reviewed and initialed by Treasurer  
1<sup>st</sup> Deputy after approval takes deposit to bank.  
Treasurer reviews receipt from bank to make sure it agrees with initial deposit. Treasurer initials deposit receipt from the bank

Anticipated Completion Date: 12/15/2016

Carla S Anderson

Treasurer

11/21/2016

COUNTY TREASURER  
JASPER COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 21, 2016, with Carla S. Anderson, County Treasurer.

CLERK OF THE CIRCUIT COURT  
JASPER COUNTY

CLERK OF THE CIRCUIT COURT  
JASPER COUNTY  
FEDERAL FINDING

***FINDING 2014-003 - FINANCIAL TRANSACTIONS AND REPORTING - CLERK OF THE CIRCUIT COURT***

*Condition*

There were deficiencies in the internal control system of the Clerk of the Circuit Court (Clerk) related to financial transactions and reporting. The Clerk had not separated incompatible activities related to bank reconciliations, receipts and disbursements.

One employee performed the bank reconciliations without controls in place to ensure their accuracy.

After the cut-off time to enter receipts in the accounting system, the Clerk's office, the Small Claims office, and the Superior Court office personnel prepared manual receipts that were recorded the next business day. There was no oversight or review to ensure that the manual receipts were entered properly and completely.

The same individual who reconciled the daily collections in the software system also prepared the checks to be distributed with no oversight or review for accuracy.

One primary employee in the Clerk's office received collections, took the collections to the depository, recorded receipts and disbursements, and completed the bank reconciliation for the Child Support payments.

*Criteria*

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 Clerks of the Circuit Courts of Indiana, Chapter 13)

*Cause*

Management of the County had not established a proper system of internal control. Management also had not conducted a risk assessment related to the Clerk's financial reporting and transactions.

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the Clerk at risk that controls may not have been either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

# OFFICE OF THE CLERK

Jasper County Courthouse  
115 West Washington Street, Suite 204  
Rensselaer Indiana 47978  
(219) 866-4926

VICKIE BOZELL

Clerk of Jasper Circuit Court

## CORRECTIVE ACTION PLAN

FINDING 2014-003

Contact Person Responsible for Corrective Action: Vickie Bozell, Jasper County Clerk  
Contact Phone Number: 219-866-4927

Views of Responsible Official: We concur with the findings.

### Corrective Action Plan:

\*2 Deputy Clerk's will now be reviewing the bank statement and initialing it.

\*The Deputy Clerk will manually write the receipt number and date of the transaction on the hand written receipt in the receipt book. This will also be double checked by a Deputy Clerk daily.

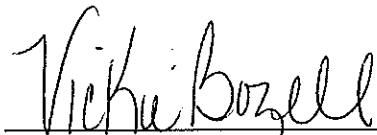
\*A Deputy Clerk other than the one doing the books for the day will double check, compare and initial the print out report for all checks printed.

\*2 Deputy Clerk's will now be reviewing the bank statement, depository receipts and disbursement for Child Support.

### Anticipated Completion Date:

\*The issues concerning the receipts/receipt book and the double checking of the printed checks, and disbursement of Child Support was taken care of immediately 11-21-2016.

\*The issue with the bank statements being double checked will be taken care of at the end of 11-30-2016 upon receiving the bank statement.



Vickie Bozell, Jasper County Clerk

CLERK OF THE CIRCUIT COURT  
JASPER COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 21, 2016, with Vickie Bozell, Clerk of the Circuit Court, and Donna L. Moore, Deputy Clerk of the Circuit Court.



COUNTY SHERIFF  
JASPER COUNTY

COUNTY SHERIFF  
JASPER COUNTY  
FEDERAL FINDING

***FINDING 2014-006 - ACTIVITIES ALLOWED OR UNALLOWED AND REPORTING***

Federal Agency: Department of Justice

Federal Program: Equitable Sharing Program

CFDA Number: 16.922

Federal Award Number and Year (or Other Identifying Number): NCIC/ORI Tracking IN

Pass-Through Entity: Direct Grant

*Condition*

An effective internal control system, which would include segregation of duties, was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed and Reporting compliance requirements.

*Activities Allowed or Unallowed*

There were no controls in place to ensure that expenditures were for only activities allowable for the program. The Sheriff's Department received Budget and Financial Account Ledger History reports from the Auditor, but there was no documentation of a review that would have verified that the expenditures recorded in the DEA Fund were for allowable activities.

*Reporting*

There were no controls to ensure that required reports were accurate prior to submission. One employee prepared and submitted the required reports without oversight, review, or approval.

*Context*

The lack of internal controls was a systemic problem.

*Criteria*

OMB 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. . . ."

COUNTY SHERIFF  
JASPER COUNTY  
FEDERAL FINDING  
(Continued)

*Cause*

Management had not developed a system of internal controls that segregated key functions.

*Effect*

The failure to establish an effective internal control system placed the County at risk of non-compliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system could also allow noncompliance with the compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the Activities Allowed or Unallowed and the Reporting compliance requirement.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.



**Jasper County Sheriff's Office**  
**Terry J. Risner, Sheriff**  
2171 N. McKinley Avenue – Box 296 – Rensselaer, Indiana 47978



**Emergency Numbers**

Dial 911

(219) 866-7344

E-Mail: [sheriff@netnitco.net](mailto:sheriff@netnitco.net)

[www.JasperCountyPolice.com](http://www.JasperCountyPolice.com)

**Administrative Numbers**

(219) 866-7344

(219) 956-3606

Fax (219) 866-4949

**CORRECTIVE ACTION PLAN**

***FINDING 2014-006***

Sheriff Terry J. Risner  
219-866-7344

We concur with the finding.

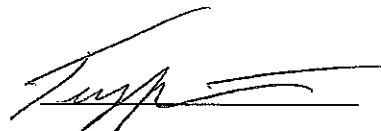
**Description of Corrective Action Plan:**

The Sheriff's Administrative Assistant or designee will continue to maintain control of expenditure receipts and deposits from the forfeiture fund and keep an accurate record of such. The Administrative Assistant or designee will ensure each expenditure is approved by the Sheriff or his designee by affixing his/her signature to the receipt.

The Chief Deputy will continue to audit the Administrative Assistant's accounting by comparing all expenditures and deposits and signing off that he has done so.

The Administrative Assistant will compare accounting reports from the Auditors Office with the Administrative Assistant's accounting to be viewed and signed by the Sheriff or his designee.

Anticipated Completion Date: November 21, 2016

  
\_\_\_\_\_  
SHERIFF

(Title)

*Protecting & Serving The Citizens of Jasper County*

COUNTY SHERIFF  
JASPER COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 21, 2016, with Terry J. Risner, County Sheriff; Patrick M. Williamson, Chief Deputy Sheriff; and Cindy Shepherd, Administrative Assistant.