

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

SULLIVAN COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
09/26/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
County Auditor:	
Audit Results and Comments:	
Internal Controls	6
Annual Financial Report - Other Information	6-7
Capital Assets	7-8
Disbursements from Motor Vehicle Highway (MVH) - Restricted Fund.....	8
Monthly and Annual Uploads	8-9
Contract.....	9-10
Exit Conference	11
Board of County Commissioners:	
Audit Result and Comment:	
Capital Assets	14
Exit Conference	15
County Treasurer:	
Audit Result and Comment:	
Bank Account Reconciliations.....	18
Exit Conference	19
County Sheriff:	
Audit Results and Comments:	
Internal Controls	22
Bank Account Reconciliations - Sheriff Inmate Trust Fund	22-23
Monthly and Annual Uploads	23
Commissary Ledger	23-24
Sheriff Commissary Fund Disbursements	24-25
Exit Conference	26

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Shelly Hiatt-Parris	01-01-22 to 12-31-22
	Amy Scarbrough	01-01-23 to 12-31-24
County Treasurer	Janna J. Johnson	01-01-22 to 03-03-24
	Stephanie Goodman	03-04-24 to 12-31-24
Clerk of the Circuit Court	Tonya Bedwell	01-01-22 to 12-31-24
County Sheriff	Clark Cottom	01-01-22 to 12-31-22
	Jason Bobbitt	01-01-23 to 12-31-24
County Recorder	Beth E. Swalls	01-01-22 to 12-31-22
	Christine Knotts	01-01-23 to 12-31-24
President of the Board of County Commissioners	Robert A. Davis	01-01-22 to 12-31-22
	Ray E. McCammon	01-01-23 to 12-31-23
	Robert A. Davis	01-01-24 to 12-31-24
President of the County Council	Jerry Payne	01-01-22 to 12-31-22
	Logan Pearison	01-01-23 to 12-31-23
	Jeffrey R. Scales	01-01-24 to 12-31-24



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 SULLIVAN COUNTY, INDIANA

This report is supplemental to the audit report of Sullivan County (County), for the period from January 1, 2022 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the County. It should be read in conjunction with the Financial Statement Audit Report of the County, which provides our opinions on the County's financial statement. This report may be found at www.in.gov/sboa/.

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 Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE
Deputy State Examiner

September 11, 2024

(This page intentionally left blank.)

COUNTY AUDITOR
SULLIVAN COUNTY

COUNTY AUDITOR
SULLIVAN COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS

Condition and Context

Internal controls were not in place to ensure that the County complied with laws and regulations. Internal control deficiencies resulted in noncompliance over the following areas and are detailed further in the comments below:

- Annual Financial Report - Other Information
- Capital Assets
- Disbursements from Motor Vehicle Highway (MVH) - Restricted Fund
- Monthly and Annual Uploads
- Contract

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

ANNUAL FINANCIAL REPORT - OTHER INFORMATION

Similar comments appeared in prior Report B59823, entitled *ANNUAL FINANCIAL REPORT* and *INTERNAL CONTROLS*.

Condition and Context

Financial and other information are required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units financial reporting system. The AFR contained the following errors:

COUNTY AUDITOR
SULLIVAN COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Leases and Debt

The County did not report three leases on the schedule, resulting in an understatement of \$36,393. In addition, two leases that had ended prior to December 31, 2022, were included on the schedule, resulting in an overstatement of \$83,979.

Adjustments were proposed, accepted by the County, and made to the Schedule of Leases and Debt presented as Other Information in the Financial Statement Audit Report of the County.

Capital Assets

A detailed listing of capital assets was not maintained. As a result, the amount reported for capital assets in the AFR could not be verified. The County reported capital assets of \$503,997,826 at December 31, 2022.

The County approved the omission of the Schedule of Capital Assets from the Other Information presented in the Financial Statement Audit Report of the County.

Payables and Receivables

The County did not report amounts for accounts payable and accounts receivable nor did they maintain any supporting documentation for payables and receivables. The County elected not to present the Schedule of Payables and Receivables as part of Other Information in the Financial Statement Audit Report of the County.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

CAPITAL ASSETS

The same comment also appeared in prior Reports B58880, B58882, and B59823.

Condition and Context

The County did not maintain a complete detailed listing of capital assets owned which reflected their acquisition value. In addition, the County had not performed a physical inventory in the last two years.

COUNTY AUDITOR
SULLIVAN COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

DISBURSEMENTS FROM MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND

The same comment also appeared in prior Report B59823.

Condition and Context

A test of 25 claims paid from the MVH Restricted fund was performed. The following errors were noted:

- There were 4 of the disbursements that were for payroll without documentation to support that these payments were for the construction, reconstruction, or preservation of the County's highways, as required.
- There were 21 of the disbursements that were for bulk highway materials purchased without documentation of the usage for construction, reconstruction, or preservation of the County's highways.

Criteria

Indiana Code 8-14-1-4(b) states: "Except as provided in subsection (c), for funds distributed to a county from the motor vehicle highway account, the county shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the county's highways."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

MONTHLY AND ANNUAL UPLOADS

The same comment appeared in the prior Report B59823.

Condition and Context

The County did not upload the following files and government unit information that are required to be uploaded monthly:

- Funds Ledger (beginning balance, receipts, disbursements, and ending balance by fund) was not uploaded for all 12 months.

COUNTY AUDITOR
SULLIVAN COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

- Documentation of Reconciliation, Form 61, between Auditor and Treasurer was not uploaded for all 12 months.
- Approved County Council minutes were not uploaded; 4 months for County Commissioners and 5 months for the County Council.

The County did not upload any of the required annual files. The following files are required to be uploaded annually:

- Excel Data Capture/Data Dump
- Detail of receipts
- Detail of disbursements
- Current year salary ordinance (or Schedule) and Amendments
- Annual vendor history report
- Annual Payroll History Report without Social Security numbers
- Annual Funds Ledger summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund

Criteria

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. (Amended State Examiner Directive 2018-1, Updated November 9, 2020, and effective with uploads due February 15, 2021)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

CONTRACT

Condition and Context

The County entered into an interlocal agreement with the City of Sullivan (City) to procure services for a Sewer Lift Station Improvement/Line Extension to the new County Jail project. Per the agreement, the City would be responsible for all the procurement processes involved in the project, and the County would be responsible for the funding of the project.

On February 24, 2022, the City Common Council approved a bid with B & T Drainage for the project. On March 6, 2022, the County Council approved a \$2,330,000 disbursement from its SLFRF funds for co-financing of the project and on the same day signed a grant agreement with IFA for a SWIF grant funded with SLFRF funds totaling \$2,300,000. The project was completed as of December 31, 2023.

COUNTY AUDITOR
SULLIVAN COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

The County did not provide any of the following documentation requested on the project:

- A Copy of the original contract for \$3,965,507.
- A Copy of any change orders.
- A Copy of the County Council minutes where the bid was awarded by the City's Common Council.
- A Copy of the original bids awarded for the project.

Documentation was requested from the City but nothing was received. The County did not maintain documentation or ensure that the compliance requirements were met for procurement procedures.

Criteria

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

COUNTY AUDITOR
SULLIVAN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 11, 2024, with Amy Scarbrough, County Auditor; Robert A. Davis, President of the Board of County Commissioners; Ray E. McCammon, County Commissioner; and Jack W. Scarbrough, County Council member.

(This page intentionally left blank.)

BOARD OF COUNTY COMMISSIONERS
SULLIVAN COUNTY

BOARD OF COUNTY COMMISSIONERS
SULLIVAN COUNTY
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

The same comment also appeared in prior Reports B58880, B58882, and B59823.

Condition and Context

Internal controls were not in place to ensure a capital asset policy was in place. A capital asset policy that details the threshold at which an item is considered a capital asset was not presented for audit.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
SULLIVAN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 11, 2024, with Amy Scarbrough, County Auditor; Robert A. Davis, President of the Board of County Commissioners; Ray E. McCammon, County Commissioner; and Jack W. Scarbrough, County Council member.

(This page intentionally left blank.)

COUNTY TREASURER
SULLIVAN COUNTY

COUNTY TREASURER
SULLIVAN COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

A similar comment appeared in a Management Letter addressed to the Officials of Sullivan County for the audit period ending December 31, 2021. A similar comment appeared in a Management Letter addressed to the County Treasurer, County Council, and Board of County Commissioners for the audit periods ending 2018, 2019, and 2020.

Condition and Context

Internal controls were not in place to ensure that accurate bank reconciliations were performed by the County Treasurer's office.

Depository reconciliations of the cash book balances to the depository balances were conducted for the Treasurer's Cash Book; however, the reconciliation at December 31, 2022, included \$49,494 of adjusting items that could not be identified by the County Treasurer and were not corrected in subsequent periods. With these adjustments removed, on December 31, 2022, the adjusted depository balances exceeded the book balances by \$6,167.

Criteria

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."

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

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

COUNTY TREASURER
SULLIVAN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 11, 2024, with Stephanie Goodman, County Treasurer; Robert A. Davis, President of the Board of County Commissioners; Ray E. McCammon, County Commissioner; and Jack W. Scarbrough, County Council member.

(This page intentionally left blank.)

COUNTY SHERIFF
SULLIVAN COUNTY

COUNTY SHERIFF
SULLIVAN COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS

Condition and Context

Internal controls were not in place to ensure that the County Sheriff complied with laws and regulations. Internal control deficiencies resulted in noncompliance over the following and are detailed further in the comments below:

- Bank Account Reconciliations - Sheriff Inmate Trust Fund
- Monthly and Annual Uploads
- Commissary Ledger
- Sheriff Commissary Fund Disbursements

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

BANK ACCOUNT RECONCILIATIONS - SHERIFF INMATE TRUST FUND

A similar comment also appeared in the prior Report B59823, entitled *CONDITION OF RECORDS - SHERIFF INMATE TRUST FUND*.

Condition and Context

Depository reconciliations of the County Sheriff Inmate Trust bank account to the Inmate Trust ledger were performed; however, the reconciled bank balance did not agree to the amount reported in the ledger. At December 31, 2022, the ledger balance exceeded the reconciled bank balance by \$877.

COUNTY SHERIFF
SULLIVAN COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

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."

MONTHLY AND ANNUAL UPLOADS

Condition and Context

The County Sheriff did not comply with the State Examiner Directive and did not upload any of the monthly and annual files on the Indiana Gateway for Government Units financial reporting system.

The following files and governmental unit information are required to be uploaded monthly:

- Cash Balance Report (Cash Book)
- Bank Reconcilements

The following file is required to be uploaded annually:

- Inmate Trust Fund Subsidiary Detail as of December 31

Criteria

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. (Amended State Examiner Directive 2018-1, Updated November 9, 2020, and effective with uploads due February 15, 2021)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for County Sheriffs of Indiana, Chapter 1)

COMMISSARY LEDGER

Condition and Context

A copy of the record of receipts and disbursements of the County Sheriff Jail Commissary fund was not presented to the County Council on July 1 and December 31, as required by Indiana Code 36-8-10-21(e).

County Form 205, Ledger of Receipts, Disbursements and Balances for Commissary Fund, was not used. The ledger presented for audit did not include a column to identify the expenditure categories listed in Indiana Code 36-8-10-21(d).

COUNTY SHERIFF
SULLIVAN COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

Indiana Code 36-8-10-21(e) states:

"The sheriff shall maintain a record of the fund's receipts and disbursements. The state board of accounts shall prescribe the form for this record. The sheriff shall semiannually provide a copy of this record of receipts and disbursements to the county fiscal body. The semiannual reports are due on July 1 and December 31 of each year."

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

SHERIFF COMMISSARY FUND DISBURSEMENTS

Condition and Context

Fifteen commissary disbursements were tested for allowability in accordance with Indiana Code 36-8-10-21(d). The following issues were noted on the disbursements reviewed:

- On September 27, 2022, a donation of \$200 was made to the Sullivan County Humane Society for a "Bronze Sponsorship." Donations are only permissible if approved by the County Council in accordance with Indiana Code 36-8-10-21(d)(9). County Council approval was not obtained for this donation.
- Commissary Funds were used to purchase wallets and accessories from a local store with a credit card totaling \$475. These items were unallowable without County Council approval.

Criteria

Indiana Code 36-8-10-21 states in part:

". . . (d) The sheriff, or the sheriff's designee, at the sheriff's or the sheriff's designee's discretion and without appropriation by the county fiscal body, may disburse money from the fund for:

- (1) merchandise for resale to inmates through the commissary;
- (2) expenses of operating the commissary, including, but not limited to, facilities and personnel;
- (3) special training in law enforcement for employees of the sheriff's department;
- (4) equipment installed in the county jail;
- (5) equipment, including vehicles and computers, computer software, communication devices, office machinery and furnishings, cameras and photographic equipment, animals, animal training, holding and feeding equipment and supplies, or attire used by an employee of the sheriff's department in the course of the employee's official duties;

COUNTY SHERIFF
SULLIVAN COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

- (6) an activity provided to maintain order and discipline among the inmates of the county jail;
- (7) an activity or program of the sheriff's department intended to reduce or prevent occurrences of criminal activity, including the following:
 - (A) Substance abuse.
 - (B) Child abuse.
 - (C) Domestic violence.
 - (D) Drinking and driving.
 - (E) Juvenile delinquency;
- (8) expenses related to the establishment, operation, or maintenance of the sex and violent offender registry web site under [IC 36-2-13-5.5](#); or
- (9) any other purpose that benefits the sheriff's department that is mutually agreed upon by the county fiscal body and the county sheriff.

Money disbursed from the fund under this subsection must be supplemental or in addition to, rather than a replacement for, regular appropriations made to carry out the purposes listed in subdivisions (1) through (8).

(e) The sheriff shall maintain a record of the fund's receipts and disbursements. The state board of accounts shall prescribe the form for this record. The sheriff shall semiannually provide a copy of this record of receipts and disbursements to the county fiscal body. The semiannual reports are due on July 1 and December 31 of each year."

COUNTY SHERIFF
SULLIVAN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 11, 2024, with Jason Bobbitt, County Sheriff; Clark Cottom, former County Sheriff; Robin Pirtle, Jail Matron; Rober A. Davis, President of the Board of County Commissioners; Ray E. McCammon, County Commissioner; and Jack W. Scarbrough, County Council member.