

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

FLOYD COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
11/07/2014

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 Financial Transactions and Reporting.....	6-7
Finding 2013-002 - Internal Controls Over the Schedule of Expenditures of Federal Awards	7
Corrective Action Plan	8-9
Audit Results and Comments:	
Overdrawn Cash Balances - Settlement.....	10
County Treasurer and County Auditor Excise Tax Reconciliation Settlement Worksheet ...	10
Exit Conference	11
County Treasurer:	
Federal Finding:	
Finding 2013-001 - Internal Controls Over Financial Transactions and Reporting.....	14-15
Corrective Action Plan	16
Audit Results and Comments:	
County Treasurer's Reconciliation of the BMV Bank Account.....	17
County Treasurer 49TC Excise Tax Certification	18
County Treasurer Settlement.....	18
Exit Conference	19
County Commissioners:	
Federal Finding:	
Finding 2013-003 - Reporting	22
Corrective Action Plan	23
Exit Conference	24

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Darin Coddington (Vacant) Scott L. Clark	01-01-11 to 05-03-13 05-04-13 to 05-05-13 05-06-13 to 12-31-14
Treasurer	Linda L. Berger	01-01-13 to 12-31-16
Clerk	Linda S. Moeller Christina M. Eurton (Interim) Christina M. Eurton	01-01-11 to 07-31-13 08-01-13 to 08-16-13 08-17-13 to 12-31-14
Sheriff	Darrell Mills	01-01-11 to 12-31-14
Recorder	Lois N. Endris	01-01-11 to 12-31-14
President of the Board of County Commissioners	Stephen Bush Mark Seabrook	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	John J. Schellenberger James Wathen	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 FLOYD COUNTY, INDIANA

This report is supplemental to our audit report of Floyd 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 and Official Response to the Audit Results and Comments, incorporated within this report, were not verified for accuracy.

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

August 28, 2014

(This page intentionally left blank.)

COUNTY AUDITOR
FLOYD COUNTY

COUNTY AUDITOR
FLOYD COUNTY
FEDERAL FINDINGS

FINDING 2013-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

Annual Report

The financial information input into the County's Annual Report within the Gateway system was not properly reviewed and verified to the County's financial records and the records of the County's outside offices to determine that no material errors occurred. Receipts, disbursements, and cash and investment balances in the amounts of \$69,030,232, \$69,042,057, and \$11,826, respectively, were improperly reported in the Annual Report for the following funds of outside offices of the County: Treasurer's After Settlement Collections and Sheriff's Commissary & Inmate Trust fund. The Annual Report is used to generate the County's financial statement. As a result, receipt and disbursement transactions, in addition to the ending cash and investment balance, reported on the County's financial statement were overstated. Audit adjustments were proposed, approved by the current County Auditor, and made to the County's financial statement presented in this report.

Cash Reconcilements

Depository reconciliations of the fund balances to the bank account balances in the Treasurer's Office were conducted; however, the reconciliations contained errors and did not balance. No controls were in place to review and verify their accuracy. The following errors were found:

1. A comparison of the Treasurer's Daily Balance of Cash and Depositories, Form No. 47, (Cash Book) to the bank account on December 31, 2013, indicated cash necessary to balance of \$88,909.
2. The December 31, 2013 outstanding check list presented for audit contained errors that totaled \$301,706.
3. The Treasurer did not reconcile the Treasurer's Fund Ledger and Ledger of Receipts, County Form No. 24B, with the Cash Book Funds Ledger. On December 31, 2013, the Treasurer's Fund Ledger totaled \$13,971,263 and the Cash Book Fund Ledger was \$14,190,124, causing a difference of \$218,861. These two records were in balance on May 31, 2014.
4. A bank account had nonsufficient funds. The Treasurer received a notice of insufficient funds dated January 16, 2013, March 12, 2013, and January 16, 2014. The notice of insufficient funds dated January 16, 2014, documented an overdrawn balance of \$31,183.

Without the proper system of internal controls in place that operates effectively, material misstatements of the financial statement could occur and remain undetected.

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

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality 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."

COUNTY AUDITOR
FLOYD COUNTY
FEDERAL FINDINGS
(Continued)

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 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 County Auditors of Indiana, Chapter 14)

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) (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

***FINDING 2013-002 - 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 control in place that operates effectively, material misstatements of 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 County Auditors of Indiana, Chapter 14)



Scott L. Clark, Auditor of Floyd County

August 28, 2014

Auditee Contact Person: Scott L. Clark

Title of Contact Person: Auditor

Phone no.: 812-948-5435

Section II - Federal Award Findings and Questioned Costs

Corrective Action Plan

2013-001 – Internal Controls Over Financial Transactions And Reporting

The Auditor will make a concerted effort to ensure that the information submitted by the Treasurer's office is reviewed and verified to the County's financial records to ensure an accurate and timely report, with no material errors.



Scott L. Clark, Auditor



Scott L. Clark, Auditor of Floyd County

August 28, 2014

Auditee Contact Person: Scott L. Clark

Title of Contact Person: Auditor

Phone no.: 812-948-5435

Section II - Federal Award Findings and Questioned Costs

Corrective Action Plan

2013-002 – Internal Controls Over the Schedule of Expenditures of Federal Awards

The County Auditor is taking immediate action to implement adequate internal controls over the Schedule of Expenditures of Federal Awards (SEFA).

A separate schedule of Federal Awards is being kept as support of all the federal awards for the county. This schedule is updated throughout the year for all renewal and new grants received currently and in future years to come. Further, all grant revenue listed on the schedule will agree to the financial statements for the county.

This will ensure the accuracy for future years.

A handwritten signature in black ink, appearing to be "S. Clark", is written above a horizontal line.

Scott L. Clark, Auditor

COUNTY AUDITOR
FLOYD COUNTY
AUDIT RESULTS AND COMMENTS

OVERDRAWN CASH BALANCES - SETTLEMENT

The Settlement fund (Fund 6000) had a negative fund balance of (\$46,310) on December 31, 2013, and the balance in the fund should be zero. The City of New Albany was overpaid \$44,837 and the overpayment was refunded on February 28, 2014. The Town of Greenville was overpaid \$1,473 they refunded the overpayment on January 3, 2014.

Uniform Chart of Accounts Instructions required by County Bulletin 376 page 3, as amended by County Bulletin 381, page 11, Q&A 5.

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 TREASURER AND COUNTY AUDITOR EXCISE
TAX RECONCILIATION SETTLEMENT WORKSHEET***

The County Auditor's and County Treasurer's Excise Tax Reconciliation at Settlement worksheet filed with the Auditor of State's Office for the 2013 spring and fall settlements contained errors. The total county tax line did not include boat, rental, and aircraft tax, but the lines for distributed to local units and welfare and school excise tax did. Line 8, Minus Excise Tax Received After The Auditor Cut Off Date, was incorrect. For the spring settlement, the amount reported on line 8 was \$254,937, but it should have been \$205,566. For the fall settlement, \$199,849 was deducted, but it was not included in line 1, County Treasurer Certified Excise Tax.

County Form No. 24F, County Auditor's Record of Annual License Excise Tax, has been designed to account for the amounts received, the amounts distributed at each semiannual tax settlement and the balance of license excise tax on hand.

At the time of each semiannual tax settlement the county treasurer shall report such tax collections, together with the auto rental excise tax and aircraft license excise tax collections discussed in this section, on County Form No. 49TC, County Treasurer's Certificate of Tax Collections, and the total shown by the auditor's records shall be verified with the treasurer's certificate before distribution is made. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 9)

COUNTY AUDITOR
FLOYD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 28, 2014, with Scott L. Clark, Auditor; Mark Seabrook, President of the Board of County Commissioners; James Wathen, President of the County Council; and Stan Heil, Chief Deputy.

(This page intentionally left blank.)

COUNTY TREASURER
FLOYD COUNTY

COUNTY TREASURER
FLOYD COUNTY
FEDERAL FINDING

FINDING 2013-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

Annual Report

The financial information input into the County's Annual Report within the Gateway system was not properly reviewed and verified to the County's financial records and the records of the County's outside offices to determine that no material errors occurred. Receipts, disbursements, and cash and investment balances in the amounts of \$69,030,232, \$69,042,057, and \$11,826, respectively, were improperly reported in the Annual Report for the following funds of outside offices of the County: Treasurer's After Settlement Collections and Sheriff's Commissary & Inmate Trust fund. The Annual Report is used to generate the County's financial statement. As a result, receipt and disbursement transactions, in addition to the ending cash and investment balance, reported on the County's financial statement were overstated. Audit adjustments were proposed, approved by the current County Auditor, and made to the County's financial statement presented in this report.

Cash Reconcilements

Depository reconciliations of the fund balances to the bank account balances in the Treasurer's Office were conducted; however, the reconciliations contained errors and did not balance. No controls were in place to review and verify their accuracy. The following errors were found:

1. A comparison of the Treasurer's Daily Balance of Cash and Depositories, Form No. 47, (Cash Book) to the bank account on December 31, 2013, indicated cash necessary to balance of \$88,909.
2. The December 31, 2013 outstanding check list presented for audit contained errors that totaled \$301,706.
3. The Treasurer did not reconcile the Treasurer's Fund Ledger and Ledger of Receipts, County Form No. 24B, with the Cash Book Funds Ledger. On December 31, 2013, the Treasurer's Fund Ledger totaled \$13,971,263 and the Cash Book Fund Ledger was \$14,190,124, causing a difference of \$218,861. These two records were in balance on May 31, 2014.
4. A bank account had nonsufficient funds. The Treasurer received a notice of insufficient funds dated January 16, 2013, March 12, 2013, and January 16, 2014. The notice of insufficient funds dated January 16, 2014, documented an overdrawn balance of \$31,183.

COUNTY TREASURER
FLOYD COUNTY
FEDERAL FINDING
(Continued)

Without the proper system of internal controls in place that operates effectively, material misstatements of the financial statement could occur and remain undetected.

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

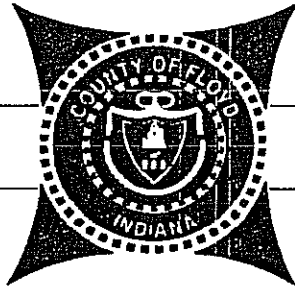
"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days 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."

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 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 County Auditors of Indiana, Chapter 14)

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) (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)



(812) 948-5477

Linda L. Berger, Treasurer of Floyd County

Room 113, City-County Bldg. • 311 Hauss Square • New Albany, IN 47150
E-Mail: lberger@floydcounty.in.gov

August 28, 2014

Linda L. Berger

Floyd County Treasurer

812-948-5477

2013-001 – Internal Controls Over Financial Transactions and Reporting

Re: Cash Reconcilements

We have re-checked the records and found \$73872.87 of this difference. In addition, we are working with the Auditor's office to identify all quietus' to be sure there were no duplications. We are hoping this will be corrected by 9-30-14.

The outstanding check list has been checked and corrected.

As indicated, this error was corrected in May 2014.

We have put into place a check list for the Perf, Federal Tax, State Tax, etc, withdrawals so that the amount of withdrawal matches the amount transferred. Part of the check list is in Auditor's Office, and second check is in Treasurer's Office.

An internal control plan is now being utilized. We have difference employees doing the work so that all the totals should match, but do not come from the same person. We will continue to make sure all records are matched by two different sources. We are now aware of the necessity of internal control and will be alert to any situations that are not utilizing separate entries by different employees.

Linda L. Berger
Floyd Co. Treasurer

COUNTY TREASURER
FLOYD COUNTY
AUDIT RESULTS AND COMMENTS

COUNTY TREASURER'S RECONCILIATION OF THE BMV BANK ACCOUNT

The Treasurer's Cash Book postings are based on BMV bank account statement and not deposit reports from the FTP site. For the past several years the County Auditor and County Treasurer have not reconciled and the proper amount of license excise, auto rental excise, watercraft excise, and aircraft excise has not been distributed to the various taxing units of Floyd County. The unidentified balance in the Excise Tax account on the Cash Book on December 31, 2013, was \$5,677,241.14.

Indiana Code 5-13-5-1 states:

"Cashbook; duties of public officers; public inspection Sec. 1.

(a) Every public officer who receives or distributes public funds shall:

- (1) keep a cashbook into which the public officer shall enter daily, by item, all receipts of public funds; and
- (2) balance the cashbook daily to show funds on hand at the close of each day.

(b) The cashbook is a public record and is open to public inspection in accordance with IC 5-14-3."

Indiana Code 6-1.1-27-2 states:

"At each semi-annual meeting required under section 1 of this chapter, the county treasurer shall make a settlement with the county auditor for the amount of taxes and special assessments which the county treasurer has collected. At each semi-annual meeting, the county treasurer shall also certify to the county auditor, under oath and on the form prescribed by the state board of accounts, the correctness of:

- (1) the credits for cash collected for each taxing unit appearing on the tax duplicate; and
- (2) any other amounts collected by the county treasurer as required by law."

COUNTY TREASURER
FLOYD COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

COUNTY TREASURER 49TC EXCISE TAX CERTIFICATION

The amount reported on the Form 49TC for the spring settlement did not include \$64,109 of license excise tax for aircraft, auto rental, and watercraft. The amount reported on the Form 49TC for the fall settlement did not include \$129,110 of license excise tax for aircraft, auto rental, and watercraft.

The vehicle license excise tax, the auto rental excise tax, and the aircraft license excise tax shall be combined into one total and apportioned and distributed as "license excise tax" in making settlement, and should be so reported by the treasurer on the County Treasurer's Certificate of Tax Collections, County Form 49TC. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 6)

COUNTY TREASURER - SETTLEMENT

Settlement quietus amounts were \$69,325 less than the warrants issued from the fund. Excess distributions were made to the City of New Albany, the Town of Greenville, and the State of Indiana. The excess distributions were refunded.

Too much emphasis cannot be placed on the necessity for the treasurer to determine that the amount for which the settlement quietus is written is the same as the total amount of tax collections (including financial institution and license excise), as shown on the records. Any difference here will mean that the treasurer is either long or short. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 6)

COUNTY TREASURER
FLOYD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 28, 2014, with Linda L. Berger, Treasurer, and Rebecca S. Lang, First Deputy.

The contents of this report were discussed on August 28, 2014, with Mark Seabrook, President of the Board of County Commissioners, and James Wathen, President of the County Council.

(This page intentionally left blank.)

COUNTY COMMISSIONERS
FLOYD COUNTY

COUNTY COMMISSIONERS
FLOYD COUNTY
FEDERAL FINDING

FINDING 2013-003 - REPORTING

Federal Agency: Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Federal Award Number and Year (or Other Identifying Number): Des. Nos. 8441860, 8676620,
0902246, 0200786

Pass-Through Entity: Indiana Department of Transportation

The County's Highway Planning and Construction grants require that quarterly progress and performance reports be filed with the Indiana Department of Transportation (INDOT). These reports are due by the 21st of the month following the quarter ending. The County has hired a Project Manager to complete these reports and then submit these reports to the County's Director of Operations for review, approval, and submission to INDOT. These control procedures were designed to help ensure that the quarterly reports are properly prepared and filed timely. A review of the quarterly reports for these grants determined that the controls are not being followed and the quarterly reports are not always being prepared, approved, and filed timely. During the audit period, only the INDOT - Local Public Agency Quarterly Report Form for the 2nd quarter for Des. No. 0200786 could be verified that the report was prepared, approved, and filed timely. INDOT - Local Public Agency Quarterly Report Forms for Des. Nos. 8441860, 8676620, and 0902246 were not presented for review.

OMB Circular A-133, Subpart C, section .300 (b) 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.

(c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs. . . ."

Indiana Department of Transportation - Local Public Agency Project Coordination Contract Attachment B, section (12) states: "The LPA shall submit reports to INDOT regarding the project's progress and the performance of work per INDOT standard reporting methods."

The failure to adhere to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County follow the reporting compliance requirements related to the program. We further recommended the County implement the controls that have been designed by management for Reporting.

FLOYD COUNTY, INDIANA
Director of Operations and County Planning

2524 Corydon Pike
Pine View Government Center Room 202
New Albany, Indiana 47150
Phone (812) 948.4110 Fax (812) 948.4744

August 28, 2014

Auditee Contact Person:

Title of Contact Person: Donald M. Lopp, Director of Operations

Phone Number: (812)948.4110

Section III – Federal Award Findings and Questioned Costs

Finding 2013-003 - Reporting

Federal Agency: Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Federal Award Number/Year: Des No. 8441860, 8676620, 0902246, 0200786

Corrective Action Plan:

As one of the ERC for Floyd County on INDOT projects, I am responsible for the submission of quarterly reports to INDOT. For the INDOT projects Des. No 8441860, 8676620, 0902246 and 0200786, I was given the impression by INDOT staff that once these projects were let or in the bidding process that no further quarterly reports were necessary. It was not until 2014 that the need for continuation through close-out of the projects was communicated.

I have resubmitted to INDOT Seymour District the quarterly reports for 2013 that were required. In order to eliminate this as a future finding, the County has worked with INDOT to gain access to ITAP reporting site. Quarterly reporting dates will be established as part of the project review process that the department conducts. Additionally, other trained ERC staff will be provided the reporting calendar in order to ensure that the reporting is being done in a timely fashion.

Signed: Donald M. Lopp

Date: 8.28.14

COUNTY COMMISSIONERS
FLOYD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 28, 2014, with Don Lopp, Director of Operations.

The contents of this report were discussed on August 28, 2014, with Mark Seabrook, President of the Board of County Commissioners, and James Wathen, President of the County Council.