

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

POSEY COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
03/03/2022

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|---|--|
| County Auditor | Sarah Beth Meighen (Vacant) Maegan L. Greenwell | 01-01-19 to 07-11-19 07-12-19 to 07-22-19 07-23-19 to 12-31-22 |
| County Treasurer | Vicki J. Peerman | 01-01-19 to 12-31-22 |
| Clerk of the Circuit Court | Kay Kilgore | 01-01-19 to 12-31-22 |
| County Sheriff | Thomas E. Latham, Jr. | 01-01-19 to 12-31-22 |
| County Recorder | Mary Rhoades | 01-01-19 to 12-31-22 |
| President of the Board of County Commissioners | Carl A. Schmitz Bill Collins | 01-01-19 to 12-31-20 01-01-21 to 12-31-22 |
| President of the County Council | Heather Allyn | 01-01-19 to 12-31-22 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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TO: THE OFFICIALS OF POSEY COUNTY, INDIANA

This report is supplemental to our audit report of Posey County (County), for the period from January 1, 2019 to December 31, 2019. 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 our 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

February 24, 2022

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COUNTY AUDITOR
POSEY COUNTY

COUNTY AUDITOR
POSEY COUNTY
AUDIT RESULTS AND COMMENTS

CAPITAL ASSETS

The same comment also appeared in prior Report B53089.

Condition and Context

The County's capital asset records consisted of insurance appraisals based upon replacement cost and not historical cost. The County did not maintain a detailed listing of all capital assets owned which reflected their acquisition value, and an inventory was not taken every two years.

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)

CERTIFICATION AND TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

The County incorrectly certified on its Annual Financial Report that County employees whose official duties included receiving, processing, depositing, disbursing, or otherwise having access to funds that belonged to the County had received training over internal control standards that were developed or approved by the Indiana State Board of Accounts. However, the County was unable to provide supporting documentation that showed the required employees had received the training.

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](#)."

MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND DISBURSEMENTS

Condition and Context

The County created a Motor Vehicle Highway (MVH) Restricted sub-fund within the Motor Vehicle Highway fund (MVH fund) and posted 50 percent of the state motor vehicle highway distributions to the sub-fund as required; however, the County subsequently transferred \$169,424 out of the fund. The transferred funds were used to reimburse the MVH fund for bulk rock purchased for stock. Although this could have been for construction, reconstruction, or preservation, the expenditures should have been paid directly from the MVH Restricted fund. The transfer is not a permissible use (construction, reconstruction, preservation) of the MVH Restricted fund.

COUNTY AUDITOR
POSEY COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

In addition, five of the ten MVH Restricted fund disbursements selected for compliance testing were for activities not specifically related to construction, reconstruction, or preservation of the County's highways. The disbursements not in compliance included the rental of equipment on unspecified projects and bulk material purchased for non-specified future projects.

Criteria

Indiana Code 8-14-1-4(b) states: "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."

Starting on January 1, 2019, the political subdivision must post at the time of receipt of the distribution from the State Motor Vehicle Highway Account fifty percent (50%) of the distribution to MVH Restricted.

The political subdivision, by ordinance or resolution, may elect to allocate more than fifty percent (50%) of the distributions to MVH Restricted. During the same fiscal year, the political subdivision may transfer, by ordinance or resolution, the amount allocated in excess of the 50% requirement from MVH Restricted to MVH. ***In no event can any transfers from MVH Restricted to MVH reduce the fiscal year distributions from the State Motor Vehicle Highway Account below the 50% requirement for MVH Restricted.***

Any amounts allocated in excess of the required 50% of distributions which remain in MVH Restricted at the end of the fiscal year must remain in MVH Restricted until expended for construction, reconstruction, or preservation. . . . (State Examiner Directive 2018-2)

ERRORS ON CLAIMS

A similar comment also appeared in prior Report B53089, entitled *ERRORS ON CLAIMS*.

Condition and Context

Of the 52 vendor claims tested for compliance, 5 of the claims were not included on the claims docket used to document approval of the Board of County Commissioners (legislative body). The 5 claims paid without approval of the legislative body totaled \$4,252.

Of the 18 payroll claims tested for compliance, 2 of the claims were not included on the payroll docket used to document approval by the Board of County Commissioners (legislative body). The 2 payroll claims paid without approval of the legislative body totaled \$2,235.

Of those same 18 payroll claims tested, 6 were not signed by the employee or approved by the department head. Of those 6 payroll claims, supporting documentation was not provided for audit to show the timesheet leave balances agreed to the time record.

COUNTY AUDITOR
POSEY COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

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

FINANCIAL TRANSACTIONS AND REPORTING

A similar comment also appeared in prior Report B47067, entitled *ANNUAL FINANCIAL REPORT*; Report B50983, entitled *FINANCIAL TRANSACTIONS AND REPORTING*; and Report B53089, entitled *INTERNAL CONTROLS*.

Condition and Context

The County had established internal controls over financial transactions and reporting; however, the internal controls were not effective. The established internal controls did not prevent, or detect and correct, errors with reporting the financial information to the Indiana Gateway for Government Units financial reporting system, which was the source of the Annual Financial Report and financial statement.

The financial statement presented for audit included the following (overstatements)/understatements of receipts, disbursements and cash and investment balances:

COUNTY AUDITOR
POSEY COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

| Fund | Beginning Cash | Receipts | Disbursements | Ending Cash |
|--|---------------------|----------------------|----------------------|---------------------|
| General | \$ 486,130 | \$ - | \$ 182,075 | \$ 304,055 |
| Inmate Trust | (2,999) | 2,999 | - | - |
| Inmate Commissary | (55) | 391 | 10,374 | (10,038) |
| Community Corrections | (19) | - | - | (19) |
| 93.563 Clerk IV-D Incentive-Post Oct '99 | (2,332) | - | - | (2,332) |
| LIT Certified Shares | 1,770,946 | 3,175,843 | 3,272,817 | 1,673,972 |
| LIT Economic Development | 1,630,248 | 3,581,085 | 3,555,887 | 1,655,446 |
| Child Support ONB | (7,706) | - | (3,428) | (4,278) |
| Payroll Fund | 318,740 | 6,454,075 | 6,550,807 | 222,008 |
| Child Advocacy | 629 | - | - | 629 |
| MVH Restricted | - | - | 3,803 | (3,803) |
| Local Income Tax Property Tax | - | - | 236,143 | (236,143) |
| Safety Tax | - | 1,787,799 | 1,785,327 | 2,472 |
| CFDA #20.703 EMA - HMEP Grant | - | (14,284) | (15,620) | 1,336 |
| CEDIT County Share | - | 2,946,522 | 2,891,398 | 55,124 |
| K-9 Program Fund | - | 62,797 | 45,755 | 17,042 |
| 62-Corridor Allocation Fund | - | 382,592 | - | 382,592 |
| State Forfeiture Fund | - | 13,860 | 6,929 | 6,931 |
| Overweight Vehicles | - | 147 | - | 147 |
| Interstate Compact Fee State | - | 375 | 250 | 125 |
| Totals | <u>\$ 4,193,582</u> | <u>\$ 18,394,201</u> | <u>\$ 18,522,517</u> | <u>\$ 4,065,266</u> |

Adjustments were proposed, accepted by the County, and made to the financial statement.

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. . . ."

COUNTY AUDITOR
POSEY COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

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](#)."

COUNTY AUDITOR
POSEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 24, 2022, with Maegen L. Greenwell, County Auditor; Shelly Hargrove, Chief Deputy Auditor; Bill Collins, President of the Board of County Commissioners; Heather Allyn, President of the County Council; and Brian Schorr, County Commissioner.

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BOARD OF COUNTY COMMISSIONERS
POSEY COUNTY

BOARD OF COUNTY COMMISSIONERS
POSEY COUNTY
AUDIT RESULT AND COMMENT

ERRORS ON CLAIMS

A similar comment also appeared in prior Report B53089, entitled *ERRORS ON CLAIMS*.

Condition and Context

Of the 52 vendor claims tested for compliance, 5 of the claims were not included on the claims docket used to document approval of the Board of County Commissioners (legislative body). The 5 claims paid without approval of the legislative body totaled \$4,252.

Of the 18 payroll claims tested for compliance, 2 of the claims were not included on the payroll docket used to document approval by the Board of County Commissioners (legislative body). The 2 payroll claims paid without approval of the legislative body totaled \$2,235.

Of those same 18 payroll claims tested, 6 were not signed by the employee or approved by the department head. Of those 6 payroll claims, supporting documentation was not provided for audit to show the timesheet leave balances agreed to the time record.

Criteria

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

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

BOARD OF COUNTY COMMISSIONERS
POSEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 24, 2022, with Maegen L. Greenwell, County Auditor; Shelly Hargrove, Chief Deputy Auditor; Bill Collins, President of the Board of County Commissioners; Heather Allyn, President of the County Council; and Brian Schorr, County Commissioner.

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CLERK OF THE CIRCUIT COURT
POSEY COUNTY

CLERK OF THE CIRCUIT COURT
POSEY COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

Condition and Context

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 established an effective internal control system that separated incompatible activities related to cash and investments, receipts, disbursements, and financial close and reporting.

Cash and Investments

The Clerk prepared monthly bank reconciliations. There were no documented internal controls in place to prevent, or detect and correct, errors in cash and investments, such as oversight, review, or approval process of the bank reconciliations.

Receipts

The Chief Deputy Clerk prepared the daily deposit of the Circuit and Superior Court and delivered it to the bank. There was no documented oversight, review, or approval process over the receipting, depositing, and posting of receipts.

Disbursements

All deputy clerks had the ability to prepare checks. There were no documented internal controls in place to prevent, or detect and correct, errors in disbursements, such as an oversight, review, or approval process.

Financial Close and Reporting

Internal controls over the Supplemental CAR-1 report for the Clerk's financial information were not effective. The amounts reported for the Child Support ONB fund were incorrect. As a result, the beginning cash balance was overstated by \$7,706, receipts were understated by \$315, disbursements were overstated by \$3,428, and the ending cash balance was overstated by \$3,964.

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

CLERK OF THE CIRCUIT COURT
POSEY COUNTY
AUDIT RESULT AND COMMENT
(Continued)

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. . . ."

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](#)."

CLERK OF THE CIRCUIT COURT
POSEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 24, 2022, with Maegen L. Greenwell, County Auditor; Shelly Hargrove, Chief Deputy Auditor; Bill Collins, President of the Board of County Commissioners; Heather Allyn, President of the County Council; Brian Schorr, County Commissioner; and Kay Kilgore, Clerk of the Circuit Court.

COUNTY HIGHWAY DEPARTMENT
POSEY COUNTY

COUNTY HIGHWAY DEPARTMENT
POSEY COUNTY
AUDIT RESULT AND COMMENT

MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND DISBURSEMENTS

Condition and Context

The County created a Motor Vehicle Highway (MVH) Restricted sub-fund within the Motor Vehicle Highway fund (MVH fund) and posted 50 percent of the state motor vehicle highway distributions to the sub-fund as required; however, the County subsequently transferred \$169,424 out of the fund. The transferred funds were used to reimburse the MVH fund for bulk rock purchased for stock. Although this could have been for construction, reconstruction, or preservation, the expenditures should have been paid directly from the MVH Restricted fund. The transfer is not a permissible use (construction, reconstruction, preservation) of the MVH Restricted fund.

In addition, five of the ten MVH Restricted fund disbursements selected for compliance testing were for activities not specifically related to construction, reconstruction, or preservation of the County's highways. The disbursements not in compliance included the rental of equipment on unspecified projects and bulk material purchased for non-specified future projects.

Criteria

Indiana Code 8-14-1-4(b) states: "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."

Starting on January 1, 2019, the political subdivision must post at the time of receipt of the distribution from the State Motor Vehicle Highway Account fifty percent (50%) of the distribution to MVH Restricted.

The political subdivision, by ordinance or resolution, may elect to allocate more than fifty percent (50%) of the distributions to MVH Restricted. During the same fiscal year, the political subdivision may transfer, by ordinance or resolution, the amount allocated in excess of the 50% requirement from MVH Restricted to MVH. ***In no event can any transfers from MVH Restricted to MVH reduce the fiscal year distributions from the State Motor Vehicle Highway Account below the 50% requirement for MVH Restricted.***

Any amounts allocated in excess of the required 50% of distributions which remain in MVH Restricted at the end of the fiscal year must remain in MVH Restricted until expended for construction, reconstruction, or preservation. . . . (State Examiner Directive 2018-2)

COUNTY HIGHWAY DEPARTMENT
POSEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 24, 2022, with Maegen L. Greenwell, County Auditor; Shelly Hargrove, Chief Deputy Auditor; Bill Collins, President of the Board of County Commissioners; Heather Allyn, President of the County Council; Brian Schorr, County Commissioner; Steve Schenk, County Highway Superintendent; and Angela Wiley, County Highway Department Cost Clerk.

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COUNTY SHERIFF
POSEY COUNTY

COUNTY SHERIFF
POSEY COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

A similar comment also appeared in prior Report B53089, entitled *SUPPLEMENTAL REPORT*.

Condition and Context

There were deficiencies in the internal control system of the County Sheriff related to financial transactions and reporting of the Inmate Commissary fund and the Inmate Trust fund. The County Sheriff had not established an effective internal control system that separated incompatible activities related to disbursements and financial close and reporting.

Disbursements

The County Sheriff, Matron, Administrative Assistant, and all jailers had the ability to prepare checks from the Inmate Trust fund with an autogenerated signature. There were no documented internal controls in place to prevent, or detect and correct, errors in disbursements, such as an oversight, review, or approval process.

The Matron had the ability to prepare and sign checks from the Inmate Commissary fund. There were no documented internal controls in place to prevent, or detect and correct, errors in disbursements, such as an oversight, review, or approval process.

Financial Close and Reporting

Internal controls over the Supplemental CAR-1 report for the County Sheriff's financial information were not effective. The amounts reported for the Inmate Commissary fund were incorrect. As a result, the beginning cash balance was overstated by \$55, receipts were understated by \$391, disbursements were understated by \$10,374, and the ending cash and investment balance was overstated by \$10,038.

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

COUNTY SHERIFF
POSEY COUNTY
AUDIT RESULT AND COMMENT
(Continued)

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:

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COUNTY SHERIFF
POSEY COUNTY
EXIT CONFERENCE

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